

# **GOVERNMENT DEGREE COLLEGE-KANIGIRI**

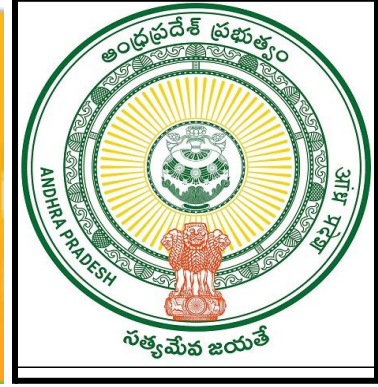
ప్రభుత్వ డిగ్రీ కళాశాల-కనిగిరి

DEPARTMENT OF HIGHER EDUCATION

COMMISSIONERATE OF COLLEGIATE EDUCATION

GOVERNMENT OF ANDHRA PRADESH

PRAKASAM DISTRICT, AP - 523230



**NAME OF THE RECORD**

**: DEPARTMENT'S PROFILE**

**NAME OF THE LECTURERS**

**: 1.Dr.N.Subramanyam**

**2.A.V.Sai Brahman**

**NAME OF THE DEPARTMENT**

**: COMMERCE**

# **GOVERNMENT DEGREE COLLEGE -KANIGIRI**

## **DEPARTMENT OF COMMERCE**

The Department of Commerce Was established in 1983 along with the establishment of the college. Since then, the department has been actively involved in organizing lectures, seminars and workshops for the students. The department is striving towards fostering critical thinking and interactive engagement. The department, while delivering lectures adopts an interdisciplinary approach and aims at nurturing an inclusive and critical space as an ode to democratized and egalitarian learning.

### **VISION**

To produce graduates who are equipped with the knowledge, skills and values needed to succeed in the business world

### **MISSION**

- To provide high-quality education and training to students interested in pursuing careers in business and commerce.
- To offer a comprehensive curriculum that provides students with a strong foundation in business and commerce.
- To provide students with practical experience through Community Service Projects, internships, Short-Term Projects, research projects,

## **DEPARTMENT OF COMMERCE**

1. Name of the Department :COMMERCE
2. Year of Establishment :1983
3. Name of the courses offered :Under Graduation
4. Annual / semester system / Choice Based Credit System :Semester/CBCS
5. Participation of the department in the courses offered by other departments  
: B.Com
6. Courses in collaboration with Universities and colleges :Nil
7. Number of teaching posts :02

Name of the Post	Sanctioned	Filled
Lecturer in Commerce	02	02

8. Faculty Profile with Name, Designation and Qualification/Specialization/Experience:

Name	Qualifications	Designation	Specialization	Experience
Dr.N.Subramanyam	M.Com,,Ph.D.	Lecturer	Marketing	15 Years
Sri.A.V.Sai Brahman	M.Com,B.Ed	Lecturer	General	6 Years

9. Research and Publications of the Faculty : Nil

10. Diversity of the Students:

Name of the Course	Percentage of Students from(in %)		
	Same district	Other Districts	Other States
B.Com	100	00	00

# **OBJECTIVES**

- 1.To provide students with a strong foundation in the principles, practices and theories of business and commerce.
2. To prepare students for a wide range of careers in business and commerce, as well as for further education in related fields.
3. To provide opportunities for students to gain practical experience through community Projects, internships, research projects and other experiential learning opportunities.

## **CURRICULUM ASPECTS**

- Andhra Pradesh State Council of Higher Education (APSCHE) designs the Course structure and syllabus
- The affiliating University (Acharya Nagarjuna University,Guntur) approves and communicates the same to the college
- Formal feedback on curriculum from the stakeholders is taken regularly and the suggestions are communicated to the concerned BoS.
- As per BoS recommendations, Acharya Nagarjuna University changes the syllabus .
- Choice Based Credit System (CBCS) is implemented w.e.f AY: 2015 -16 Revised CBCS w.e.f. 2020-21.



## CURRICULUM IMPLEMENTATION

- Academic Calendar is designed by Acharya Nagarjuna University, Guntur.
- At the beginning of the Academic year, Course wise Semester Curriculum Plans are prepared by faculty concerned.
- Academic committee monitors the Curriculum implementation.

## CURRICULUM ENRICHMENT

Foundation Courses-SDCs & LSCs.

### Foundation Courses-SDCs & LSCs.

SEMESTERS		LSCs
<b>I Sem</b>	<b>Insurance Promotion</b>	<b>Human Values and Professional Ethics</b>
<b>II Sem</b>	<b>Business Communication</b>	<b>ICT</b>
	<b>Logistic supply Chain management</b>	
<b>III Sem</b>	<b>Retailing</b>	<b>Environmental Education</b>
		<b>Analytical Skill</b>

**Certificate Programs** offered.

**Co-Curricular** and **Extra-Curricular** activities are conducted.

## **SPECIAL FEATURES OF THE DEPARTMENT**

- **ENCOURAGE CERTIFICATE COURSES**
- **SKILL DEVELOPMENT PROGRAMME**
- **WARD COUNSELLING**
- **USE OF SOCIAL MEDIA ( WhatsApp Group)**
- **EXPERT LECTURES/ EXTENSION LECTURES**
- **ORGANISING CO-CURRICULAR ACTIVITIES**

## **LEARNING RESOURCES**

- **Digital Classroom - 01**
- **Computer Laboratory - 02**
- **Departmental Library - 01**
- **PC with Internet Connection in the Department-02**
- **LCD Projector Classrooms – 01**
- **Question Banks and Study Material**



<b>Name</b>	<b>Dr.Nerella Subramanyam</b>
<b>Designation</b>	<b>Lecturer</b>
<b>Qualification</b>	<b>M.Co m,.Ph.D.</b>
<b>Department</b>	<b>Commerce</b>
<b>DoB</b>	<b>05-01-1974</b>
<b>Date of Joining in the Service</b>	<b>01-12-2008</b>
<b>Total Service (As of 30-04-2022)</b>	<b>15 Years,</b>
<b>Employee ID</b>	<b>1000053674</b>
<b>Contact Information</b>	<b>Dr.N.Subramanyam, Lecturer in commerce,, Government Degree College, Kanigiri, Prakasam Dist. Andhra Pradesh - 523230. Phone: 9989395169. Email: <a href="mailto:subbunerella1974@gmail.com">subbunerella1974@gmail.com</a></b>

## FACULTY ACHIEVEMENT SUMMARY

**Dr.N.SUBRAMANYAM**

Sr. No.	Conference/ Workshop/ Seminars/P aper presented	Subject title of the paper/title of the semenor	Name of the Publuisher/Orga nised University	Journal Number with ISBN/ISS N
1	Published paper in International Research Journal	A study of the problems faced by farmers in marketing agricultural products	MC STANDFORD Journal of internatonal Management	23211652
2	Participated and presented a paper in National Level conference	Consumer Buying Behaviour on Online Marketing	REVA UNIVERSITY BANGALORE	— —
3	Published paper in International Research Journal	A study of the problems faced by Middlemen in marketing agricultural products	INTER CONTINENTAL RESEARCH CONSORNIUM	23500883



<b>Name</b>	<b>Appala venkata sai brahmam</b>
<b>Designation</b>	<b>Lecturer</b>
<b>Qualification</b>	<b>M.Com,.</b>
<b>Department</b>	<b>Commerce</b>
<b>DoB</b>	<b>26-05-1993</b>
<b>Date of Joining in the Service</b>	<b>02-08-2018</b>

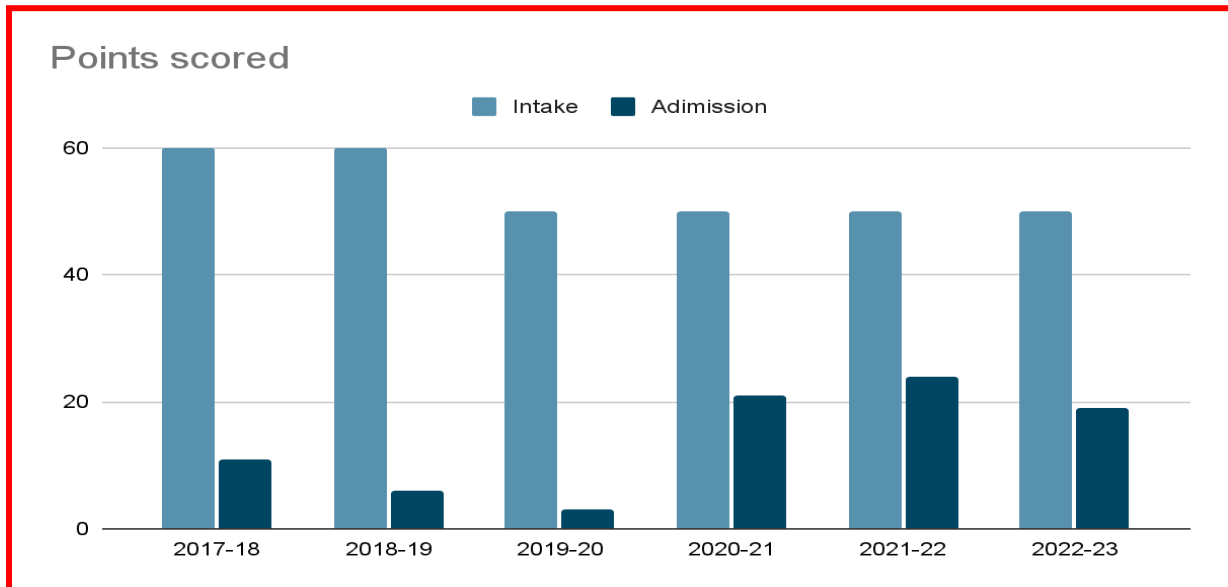
<b>Total Service (As of 30-04-2022)</b>	<b>04 Year,</b>
---	-----------------

<b>Employee ID</b>	<b>000000</b>
--------------------	---------------

<b>Contact Information</b>	<b>Appala venkata sai brahmam, Lecturer in commerce,, Government Degree College, Kanigiri, Prakasam Dist. Andhra Pradesh - 523230. Phone: 9948853410. Email: saibramhamappala@gmail.com</b>
----------------------------	---

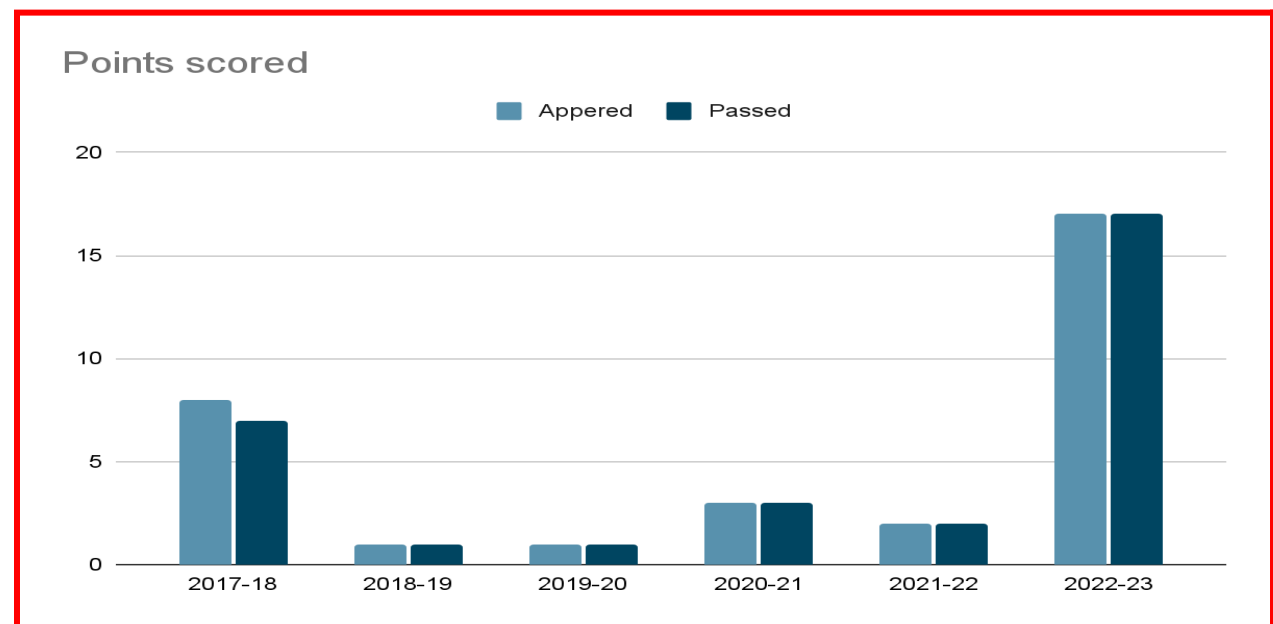
## Student Enrolled/Course Wise:

Course	Year	Students intake	Admissions
B.Com(General)	2017-18	60	11
B.Com(General)	2018-19	60	6
B.Com(C.A)	2019-20	50	3
B.Com(C.A)	2020-21	50	21
B.Com(C.A)	2021-22	50	24
B.Com(C.A)	2022-23	50	19



## Result analysis

RESULT ANALYSIS				
S.NO	Academic Year	Appered	Passed	Percentage
1	2017-18	8	7	88
2	2018-19	1	1	100
3	2019-20	1	1	100
4	2020-21	3	3	100
5	2021-22	2	2	100
6	2022-23	17	17	100





## **ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION**

(A Statutory body of the Government of Andhra Pradesh)

3<sup>rd</sup>, 4<sup>th</sup> and 5<sup>th</sup> floors, Neeladri Towers, Sri Ram Nagar, 6<sup>th</sup> Battalion Road,  
Atmakur(V), Mangalagiri (M), Guntur-522 503, Andhra Pradesh  
**Web:** www.apsche.org **Email:** acapsche@gmail.com

### **REVISED SYLLABUS OF B Com (GENERAL AND COMPUTER APPLICATIONS) UNDER CBCS FRAMEWORK WITH EFFECT FROM 2020-2021**

#### **PROGRAMME: THREE-YEAR B Com**

(General and Computer Applications)

*(With Learning Outcomes, Unit-wise Syllabus, References, Co-curricular Activities &  
Model Q.P.)*

*For Fifteen Courses of 1, 2, 3 & 4 Semesters)*

**(To be Implemented from 2020-21 Academic Year)**



**ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION**  
(A Statutory body of the Government of Andhra Pradesh)

**CBCS – UG SYLLABUS SUBJECT REVIEW COMMITTEE**

(To be implemented from the Academic Year 2020-21)

**PROGRAMME: Three-Year BCom** (General and Computer Applications)

**Domain Subject: Commerce**

(Syllabus with Outcomes, Co-curricular Activities, References for Fifteen Courses of 1, 2, 3 & 4 Semesters)

**Structure of COMMERCE Syllabus under CBCS for 3-year B Com Programme (with domain subject covered during the first 4 Semesters with 15 Courses)**

Sl. No	Code	Sem	Courses	Name of Course (Each Course consists 5 Units with each Unit having 12 hours of class-work)	Hours/ Week	Credits	Marks	
							Mid Sem	Sem End
1		I	1A	Fundamentals of Accounting (Gen & CA)	5	4	25	75
2		I	1B	Business Organization and Management (Gen & CA)	5	4	25	75
3		I	1C	Business Environment (Gen)/ Information Technology (CA)	5	4	25	75
4		II	2A	Financial Accounting (Gen & CA)	5	4	25	75
5		II	2B	Business Economics (Gen & CA)	5	4	25	75
6		II	2C	Banking Theory & Practice (Gen) / E-commerce and Web Designing (CA)	5	4	25	75
7		III	3A	Advanced Accounting (Gen & CA)	5	4	25	75
8		III	3B	Business Statistics (Gen & CA)	5	4	25	75
9		III	3C	Marketing (Gen)/ Programming with C & C++ (CA)	5	4	25	75
10		IV	4A	Corporate Accounting (Gen & CA)	5	4	25	75
11		IV	4B	Cost and Management Accounting (Gen & CA)	5	4	25	75
12		IV	4C	Income Tax (Gen & CA)	5	4	25	75
13		IV	4D	Business Laws (Gen & CA)	5	4	25	75
14		IV	4E	Auditing (Gen & CA)	5	4	25	75
15		IV	4F	Goods and Service Tax (Gen)/ Data Base Management System (CA)	5	4	25	75
<b>Total</b>					<b>75</b>	<b>60</b>	<b>375</b>	<b>1125</b>

(Gen & CA) B Com (General) and B Com (Computer Applications)

**PROGRAMME: THREE-YEAR B Com**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

I Year B Com (Gen & CA)–Semester – I

**Course1A: Fundamentals of Accounting**

**Learning Outcomes:**

At the end of the course, the student will able to

- Identify transactions and events that need to be recorded in the books of accounts.
- Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
- Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
- Analyze the difference between cash book and pass book in terms of balance and make reconciliation.
- Critically examine the balance sheets of a sole trader for different accounting periods.
- Design new accounting formulas & principles for business organisations.

**Syllabus:**

**Unit-I – Introduction**

Need for Accounting – Definition – Objectives, – Accounting Concepts and Conventions – GAAP - Accounting Cycle - Classification of Accounts and its Rules – BookKeeping and Accounting - Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).

**Unit-II: Subsidiary Books:**

Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty Cash Book (including Problems).

**Unit-III: Trial Balance and Rectification of Errors:**

Preparation of Trial balance - Errors – Meaning – Types of Errors

**Unit-IV: Bank Reconciliation Statement:**

Need for Bank Reconciliation - Reasons for Difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement - Problems on both Favourable and Unfavourable Balance (including Problems).

**Unit -V: Final Accounts:**

Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with Adjustments (including Problems).

**References:**

1. Ranganatham G and Venkataramanaiah, Fundamentals of Accounting, S Chand Publications
2. T.S.Reddy& A. Murthy, Financial Accounting, Margham Publications
3. S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications
4. R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
5. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers
6. Tulasian, Accountancy -I, Tata McGraw Hill Co.
7. V.K.Goyal, Financial Accounting, Excel Books
8. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications
9. Prof EChandraiah : Financial Accounting Seven Hills International Publishers

**Suggested Co-Curricular Activities:**

- ◆ Bridge Course for Non-commerce Students
- ◆ Practice of Terminology of Accounting
- ◆ Quiz, Word Scramble
- ◆ Co-operative learning
- ◆ Seminar
- ◆ Co-operative learning
- ◆ Problem Solving Exercises
- ◆ Matching, Mismatch
- ◆ Creation of Trial Balance
- ◆ Visit a firm (Individual and Group)
- ◆ Survey on sole proprietorship and prepare final accounts of concern
- ◆ Group Discussions on problems relating to topics covered in syllabus
- ◆ Examinations (Scheduled and surprise tests)
- ◆ Any similar activities with imaginative thinking beyond the prescribed syllabus

**PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

I Year B Com (Gen & CA) – Semester – I

**Course 1B: Business Organization and Management**

**Learning Outcomes:**

At the end of the course, the student will be able to

- Understand different forms of business organizations.
- Comprehend the nature of Joint Stock Company and formalities to promote a Company.
- Describe the Social Responsibility of Business towards the society.
- Critically examine the various organizations of the business firms and judge the best among them.
- Design and plan to register a business firm. Prepare different documents to register a company at his own.
- Articulate new models of business organizations.

**Syllabus:**

**Unit-I –Introduction Concepts of Business, Trade, Industry and Commerce:** Business – Meaning, Definition, Features and Functions of Business - Trade Classification – Aids to Trade – Industry Classification and Commerce - Factors Influencing the Choice of Suitable form of Organisation

**Unit –II– Forms of Business Organizations:** Features, Merits and Demerits of Sole Proprietor Ship and Partnership Business - Features Merits and Demerits of Joint Stock Companies - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs)- Differences between Private Limited Public Limited Company

**Unit-III -Company Incorporation:** Preparation of Important Documents for Incorporation of Company - Certificate of Incorporation and Certificate of Commencement of Business - Contents of Memorandum and Articles of Association - Contents of Prospectus

**Unit-IV- Management:** Meaning Characteristics - Fayol's 14 Principles of Management - Administration Vs Management - Levels of Management

**Unit-V-Functions of Management:** Different Functions of Management - Meaning – Definition – Characteristics Merits and Demits of Planning

### **Reference Books:**

1. Industrial Organization and Management, C.B. Gupta, Sultan Chand.
2. Business Organization - C.D. Balaji and G. Prasad, Margham Publications, Chennai.
3. Business Organization - R.K. Sharma and Shashi K Gupta, Kalyani Publications.
4. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
5. Business Organization & Management: C.R. Basu, Tata McGraw Hill
6. Business Organization & Management: M.C. Shukla S. Chand,
7. Business Organisation and Management, Dr. Neeru Vasishth, Tax Mann Publications.
8. Business Organisation and Management, Dr B E V L Naidu, Seven Hills International Publishers, Hyderabad

### **Suggested Co-Curricular Activities:**

- \* Book Reading
- \* Student Seminars, Debates
- \* Quiz Programmes
- \* Assignments
- \* Co-operative learning
- \* Individual / Group Field Studies
- \* Group Discussions on problems relating to topics covered by syllabus
- \* Collecting prospectus of different companies through media
- \* Collection of news reports and maintaining a record of paper-cuttings relating to topics covered in syllabus
- \* Talk on current affairs about business, industry etc.
- \* Simple project work on development of Certificate of Incorporation, Prospectus and Certificate of commencement of business
- \* Biography of well-known management thinkers and managers of gigantic companies
- \* Examinations (Scheduled and surprise tests)

## **PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

I Year B Com (Gen & CA) – Semester – I

**Course 1C: Business Environment**

### **Learning Outcomes:**

At the end of the course, the student will be able to;

- Understand the concept of business environment.
- Define Internal and External elements affecting business environment.
- Explain the economic trends and its effect on Government policies.
- Critically examine the recent developments in economic and business policies of the Government.
- Evaluate and judge the best business policies in Indian business environment.
- Develop the new ideas for creating good business environment.

### **SYLLABUS:**

**Unit-I: Overview of Business Environment:** Business Environment – Meaning – Characteristics – Scope -Macro and Micro Dimensions of Business Environment - Environmental Analysis.

**Unit – II: Economic Environment:** Economic Environment – Nature of the Economy – Structure of Economy – Economic Policies & Planning the Economic Condition – NITI Ayog – National Development Council – Five Year Plans



**Unit–III: Economic Policies:** Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Monetary Policy and RBI

**Unit – IV:Social, Political and Legal Environment:** Concept of Social Responsibility of Business towards Stakeholders - Demonetisation, GST and their Impact - Political Stability - Legal Changes.

**Unit–V:Global Environment :**Globalization – Meaning – Role of WTO – WTO Functions

### **Suggested Readings:**

1. K. Aswathappa : Essentials of Business Environment, Himalaya Publishing House
2. Francis Cherunilam : Business Environment, Himalaya Publishing House
3. Dr S Sankaran: : Business Environment, Margham Publications
4. S.K. Mishra and V.K. Puri : Economic Environment of Business, HPH
5. Rosy Joshi and Sangam Kapoor : Business Environment, Kalyanai Publications
6. A C Fernando: Business Environment, Pearson
7. Dr V Murali Krishna, Business Environment, Spectrum Publications
8. Namitha Gopal, Business Environment, McGraw Hill

### **Suggested Co-Curricular Activities:**

- ◆ Seminar on overview of business environment
- ◆ Debate on micro v/s macro dimensions of business environment
- ◆ Co-operative learning
- ◆ Seminar on Monetary policies of RBI
- ◆ Debate on social, political and legal environment
- ◆ Group Discussions on Global environment and its impact on business
- ◆ To learn about NITI Ayog and National Development Council
- ◆ Seminars on Economic policies like New Industrial policy, Fiscal policy etc.
- ◆ Reports on WTO, BRICS, SAARC etc.
- ◆ Examinations (Scheduled and surprise tests) on all units

## **PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

I Year B Com (Gen & CA)– Semester – II

**Course 2A: Financial Accounting**

### **Learning Outcomes:**

At the end of the course the student will be able to;

- Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.
- Analyze the accounting process and preparation of accounts in consignment and joint venture.
- Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.
- Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.
- Design an accounting system for different models of businesses at his own using the principles of existing accounting system.

### **Syllabus**

**Unit-I: Depreciation:** Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value – Annuity and Depletion Method (including Problems).

**Unit-II: Provisions and Reserves:** Meaning – Provision vs. Reserve – Preparation of Bad Debts Account – Provision for Bad and Doubtful Debts – Provision for Discount on Debtors – Provision for Discount on Creditors - Repairs and Renewals Reserve A/c (including Problems).

**Unit-III: Bills of Exchange:** Meaning of Bill – Features of Bill – Parties in the Bill – Discounting of Bill – Renewal of Bill – Entries in the Books of Drawer and Drawee (including Problems).

**Unit-IV: Consignment Accounts:** Consignment - Features - Proforma Invoice - Account Sales – Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock

**Unit-V: Joint Venture Accounts:** Joint Venture - Features - Difference between Joint-Venture and Consignment – Accounting Procedure – Methods of Keeping Records–One Vendor Keeps the Accounts (including Problems).

## **Reference Books:**

1. Ranganatham G and Venkataramanaiah, **Financial Accounting-II**, S Chand Publications, New Delhi.
2. T. S. Reddy and A. Murthy - **Financial Accounting**, Margham Publications.
3. R.L. Gupta & V.K. Gupta, **Principles and Practice of Accounting**, Sultan Chand.
4. SN Maheswari and SK Maheswari – **Financial Accounting**, Vikas Publications.
5. S.P. Jain & K.L Narang, **Accountancy-I**, Kalyani Publishers.
6. Tulsan, **Accountancy-I**, Tata McGraw Hill Co.
7. V.K. Goyal, **Financial Accounting**, Excel Books
8. T.S. Grewal, **Introduction to Accountancy**, Sultan Chand & Co.
9. Haneef and Mukherjee, **Accountancy-I**, Tata McGraw Hill.
10. Arulanandam and Ramana, **Advanced Accountancy**, Himalaya Publishers.
11. S.N.Maheshwari & V.L.Maheswari, **Advanced Accountancy-I**, Vikas Publishers.
12. Prof E Chandraiah, **Financial Accounting**, Seven Hills International Publishers.

## **Suggested Co-Curricular Activities:**

- ★ Quiz Programs
- ★ Problem Solving Exercises
- ★ Co-operative learning
- ★ Seminar
- ★ Group Discussions on problems relating to topics covered by syllabus
- ★ Reports on Proforma invoice and account sales
- ★ Visit a consignment and joint venture firms (Individual and Group)
- ★ Collection of proforma of bills and promissory notes
- ★ Examinations (Scheduled and surprise tests)
- ★ Any similar activities with imaginative thinking beyond the prescribed syllabus

## **PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

I Year B Com (Gen & CA)– Semester – II

**Course 2B: Business Economics**

### **Learning Outcomes:**

At the end of the course, the student will be able to;

- Describe the nature of economics in dealing with the issues of scarcity of resources.
- Analyze supply and demand analysis and its impact on consumer behaviour.
- Evaluate the factors, such as production and costs affecting firms' behaviour.
- Recognize market failure and the role of government in dealing with those failures.
- Use economic analysis to evaluate controversial issues and policies.
- Apply economic models for managerial problems, identify their relationships, and formulate the decision making tools to be applied for business.

### **Syllabus**

**Unit-I: Introduction:** Meaning and Definitions of Business Economics - Nature and Scope of Business Economics -Micro and Macro Economics and their Interface.

**Unit-II: Demand Analysis:** Meaning and Definition of Demand – Determinants to Demand –Demand Function -Law of Demand – Demand Curve – Exceptions to Law of Demand - Elasticity of Demand – Measurements of Price Elasticity of Demand

**Unit – III: Production, Cost and Revenue Analysis:** Concept of Production Function – Law of Variable Proportion -Law of Returns to Scale - Classification of Costs -Break Even Analysis - Advantages

**Unit-IV: Market Structure:** Concept of Market – Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price -Monopoly – Characteristics – Equilibrium Under Monopoly.

**Unit-V: National Income:**Meaning – Definition – Measurements of National Income - Concepts of National Income -Components of National Income-Problems in Measuring National Income

**References:**

1. Business Economics -S.Sankaran, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics - Himalaya Publishing House.
4. Business Economics - Aryasri and Murthy, Tata McGraw Hill.
5. Business Economics -H.L Ahuja, Sultan Chand & Sons
6. Principles of Economics -Mankiw, Cengage Publications
7. Fundamentals of Business Economics -Mithani, Himalaya Publishing House
8. Business Economics -A.V. R. Chary, Kalyani Publishers, Hyderabad.
9. Business Economics -Dr K Srinivasulu, Seven Hills International Publishers.

**Suggested Co-Curricular Activities:**

- ◆ Assignments
- ◆ Student Seminars
- ◆ Quiz , JAM
- ◆ Study Projects
- ◆ Group Discussion
- ◆ Graphs on Demand function and demand curves
- ◆ Learning about markets
- ◆ The oral and written examinations (Scheduled and surprise tests),
- ◆ Market Studies
- ◆ Individual and Group project reports,
- ◆ Annual talk on union and state budget
- ◆ Any similar activities with imaginative thinking beyond the prescribed syllabus



## **PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

I Year B Com (Gen)– Semester – II

### **Course 2C:Banking Theory and Practice**

#### **Learning Outcomes:**

At the end of the course, the student will able to;

- Understand the basic concepts of banks and functions of commercial banks.
- Demonstrate an awareness of law and practice in a banking context.
- Engage in critical analysis of the practice of banking law.
- Organize information as it relates to the regulation of banking products and services.
- Critically examine the current scenario of Indian Banking system.
- Formulate the procedure for better service to the customers from various banking innovations.

#### **Syllabus:**

##### **Unit-I: Introduction:**

Meaning & Definition of Bank – Functions of Commercial Banks – Credit Creation with Examples - Kinds of Banks – Central Banking Vs. Commercial Banking.

##### **Unit-II: Banking Systems:**

Unit Banking, Branch Banking, Investment Banking - Innovations in Banking – E banking - Online and Offshore Banking, Internet Banking - Anywhere Banking - ATMs – RTGS- NEFT – Mobile Banking

##### **Unit-III: Types of Banks:**

Indigenous Banking - Cooperative Banks, Regional Rural Banks, SIDBI, NABARD - EXIM bank

**Unit-IV: Banker and Customer:**

Meaning and Definition of Banker and Customer – Types of Customers – General Relationship and Special Relationship between Banker and Customer - KYC Norms.

**Unit-V: Collecting Banker and Paying Banker:**

Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker - Payment Gateways.

### **Books for Reference:**

1. Banking Theory: Law &Practice : K P M Sundram and V L Varsheney, Sultan Chand &Sons.
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications.
3. Banking Theory and Practice, Seven Hills International Publishers, Hyderabad.
4. Banking and Financial Systems: Aryasri, Tata McGraw-Hill Education India.
5. Introduction to Banking :VijayaRaghavan,Excel books.
6. Indian Financial System :M.Y.Khan, McGraw Hill Education.
7. Banking Theory and Practice, Jagroop Singh, Kalyani Publishers.

### **Suggested Co-Curricular Activities:**

- ◆ Debates
- ◆ Student Seminars
- ◆ Quiz Programmes
- ◆ Visit to Bank premises
- ◆ Guest Lecture by Banking Official
- ◆ Prepare a statement on periodical declarations of RBI like SLR, REPO etc
- ◆ Collection, display and Practicing of filling of different forms used in banks
- ◆ Survey on customers satisfaction of Banking services
- ◆ Know about KYC norms
- ◆ Talk on latest trends in banking industry
- ◆ Online Banking
- ◆ Individual and group project reports
- ◆ Current Affairs of Banking Sector
- ◆ Examinations (Scheduled and surprise tests)
- ◆ Any similar activities with imaginative thinking beyond the prescribed syllabus

## **PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen &CA)– Semester – III

### **Course 3A:Advanced Accounting**

#### **Learning Outcomes:**

At the end of the course, the student will able to;

- Understand the concept of Non-profit organisations and its accounting process
- Comprehend the concept of single-entry system and preparation of statement of affairs
- Familiarize with the legal formalities at the time of dissolution of the firm
- Prepare financial statements for partnership firm on dissolution of the firm.
- Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership

#### **Syllabus**

**Unit-I:Accounting for Non Profit Organisations:** Non Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

**Unit-II: Single Entry System:** Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).

**Unit-III:Hire Purchase System:**Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession (including Problems).

**Unit-IV: Partnership Accounts-I:** Meaning – Partnership Deed - Fixed and Fluctuating Capitals-Accounting Treatment of Goodwill - Admission and Retirement of a Partner(including problems).

**Unit-V: Partnership Accounts-II:**Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of one or more Partners (including problems).

## **References:**

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari & SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L. Gupta & Radhaswamy, Sultan Chand & Sons..
5. Advanced Accountancy (Vol-II): S.N. Maheshwari & V.L. Maheshwari, Vikas publishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP Publications.
7. Accountancy–III: Tulasian, Tata McGraw Hill Co.
8. Accountancy–III: S.P. Jain & K.L. Narang, Kalyani Publishers.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
10. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.
11. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.

## **Suggested Co-Curricular Activities:**

- Quiz Programs
- Problem Solving exercises
- Co-operative learning
- Seminar
- Visit a single-entry firm, collect data and Creation of Trial Balance of the firm
- Visit Non-profit organization and collect financial statements
- Critical analysis of rate of interest on hire purchase schemes
- Visit a partnership firm and collect partnership deed
- Debate on Garner v/s Murray rule in India and outside India
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests) on all units

## **PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen & CA)– Semester – III

### **Course 3B: Business Statistics**

#### **Learning Outcomes:**

At the end of the course, the student will be able to;

- Understand the importance of Statistics in real life
- Formulate complete, concise, and correct mathematical proofs.
- Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.
- Build and assess data-based models.
- Learn and apply the statistical tools in day life.
- Create quantitative models to solve real world problems in appropriate contexts.

#### **Syllabus:**

**Unit 1: Introduction to Statistics:** Definition – Importance, Characteristics and Limitations of Statistics -Classification and Tabulation – Frequency Distribution Table -Diagrams and Graphic Presentation of Data (including problems)

**Unit 2: Measures of Central Tendency:** Types of Averages – Qualities of Good Average - Mean, Median, Mode, and Median based Averages-Geometric Mean – Harmonic Mean(including problems)

**Unit 3: Measures of Dispersion:** Meaning and Properties of Dispersion – Absolute and Relative Measures - Types of Dispersion-Range - Quartile Deviation (Semi – Inter Quartile Range) -Mean Deviation - Standard Deviation - Coefficient of Variation. (including problems)

**Unit 4: Skewness and Kurtosis:** Measures of Skewness: Absolute and Relative Measures- Co-efficient of Skewness: Karl Pearson's, Bowley's and Kelly's - Kurtosis: Meso kurtosis, Platy kurtosis and Leptokurtosis (including problems)

**Unit 5: Measures of Relation:** Meaning and use of Correlation – Types of Correlation - Karlpearson's Correlation Coefficient - Probable Error-Spearman's Rank-Correlation (including problems)



### **Suggested Readings:**

1. Business Statistics, Reddy C.R., Deep Publications.
2. Statistical Methods: Gupta S.P.Sultan Chand & Sons.
3. Statistics-Problems and Solutions: Kapoor V.K, Sultan Chand & Sons.
4. Fundamentals of Statistics: Elhance. D.N
5. Business Statistics, Dr.P.R.Vittal, Margham Publications
6. Business Statistics, LS Agarwal, Kalyani Publications.
7. Statistics: Dr V Murali Krishna, Seven Hills International Publishers.
8. Fundamentals of Statistics: Gupta S.C. Sultan Chand & Sons.
9. Statistics-Theory, Methods and Applications: Sancheti, D.C. & Kapoor V.K.
10. Business Statistics: J.K. Sharma, Vikas Publishers.
11. Business Statistics: Bharat Jhunjhunwala, S Chand Publishers.
12. Business Statistics: S.L.Aggarwal, S.L.Bhardwaj and K.Raghuveer, Kalyani Publishers.

### **Suggested Co-Curricular Activities**

- ◆ Student Seminars, Quiz
- ◆ Problem Solving Exercises
- ◆ Observe Live Population Clocks – India and world
- ◆ Collection of statistical data of village/town, District, State, Nation
- ◆ Participate in Crop Cutting Experiments at villages
- ◆ Percentiles in CET exams
- ◆ Practice Statistical Functions in MS Excel
- ◆ Draw diagrams and Graphs in MS Excel
- ◆ Use statistical tools in real life like class/college results, local production etc
- ◆ Prepare questionnaire and schedule
- ◆ Application of averages in everyday life
- ◆ Examinations (Scheduled and surprise tests)
- ◆ Any similar activities with imaginative thinking beyond the prescribed syllabus

## **PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen)– Semester – III

**Course 3C:Marketing**

### **Learning Outcomes:**

At the end of the course, the student will be able to;

- Develop an idea about marketing and marketing environment.
- Understand the consumer behaviour and market segmentation process.
- Comprehend the product life cycle and product line decisions.
- Know the process of packaging and labeling to attract the customers.
- Formulate new marketing strategies for a specific new product.
- Develop new product line and sales promotion techniques for a given product.
- Design and develop new advertisements to given products.

### **Syllabus:**

**Unit-I: Introduction:** Concepts of Marketing: Need, Wants and Demand - Marketing Concepts – Marketing Mix - 4 P's of Marketing – Marketing Environment.

**Unit-II: Consumer Behaviour and Market Segmentation:** Buying Decision Process – Stages – Buying Behaviour – Market Segmentation – Bases of Segmentation - Selecting Segments – Advantages of Segmentation.

**Unit-III: Product Management:** Product Classification – Levels of Product - Product Life Cycle - New Products, Product Mix and Product Line Decisions - Design, Branding, Packaging and Labelling.

**Unit-IV: Pricing Decision:** Factors Influencing Price – Determination of Price - Pricing Strategies: Skimming and Penetration Pricing.

**Unit-V: Promotion and Distribution:** Promotion Mix - Advertising - Sales promotion - Publicity – Public Relations - Personal Selling and Direct Marketing - Distribution Channels – Online Marketing

## **References:**

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall.
3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill.
4. V.S. Ramaswamy S. NamaKumari, Marketing Management – Planning, McMillan.
5. The Consumer Protection Act 1986 and Consumer Protection Act 2019.
6. Dhruv Grewal and Michael Levy, Marketing, McGraw Hill Education.
7. Dr L Natarajan, Financial Markets, Margham Publications.
8. Dr M Venkataramanaiah, Marketing, Seven Hill International Publishers.
9. C N Sonanki, Marketing, Kalyani Publications.

## **Suggested Co-Curricular Activities:**

- Quiz programs
- Seminars
- Practice of Terminology of Marketing
- Guest lectures on various topics by marketing agents,
- Observing consumer behaviour on field trips to local markets
- Visit a manufacturing industry/firm for product manufacturing process
- Showing Graphs on Pricing decisions
- Analyse the advertisements
- Product demonstration by the student
- Conducting the survey on middle man in marketing process
- Making a advertisement
- Examinations (Scheduled and surprise tests)

## **PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen & CA)– Semester – IV

### **Course 4A:Corporate Accounting**

#### **Learning Outcomes:**

At the end of the course, the student will able to;

- Understand the Accounting treatment of Share Capital and aware of process of book building.
- Demonstrate the procedure for issue of bonus shares and buyback of shares.
- Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.
- Participate in the preparation of consolidated accounts for a corporate group.
- Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.
- Communicate accounting policy choices with reference to relevant laws and accounting standards.

#### **SYLLABUS:**

##### **Unit-I:**

**Accounting for Share Capital:** Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

##### **Unit-II:**

**Issue and Redemption of Debentures and Issue of Bonus Shares:** Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium - Issue of Bonus Shares - Buyback of Shares - (including problems).

**Unit-III:**

**Valuation of Goodwill:** Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (Including problems).

**Unit –IV:**

**Valuation Shares:** Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

**UNIT – V:**

**Company Final Accounts:** Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

### **Reference Books:**

1. Corporate Accounting – T.S Reddy and Murthy, Margham Publications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
3. Corporate Accounting – Haneef & Mukherji, Tata McGraw Hill Publications.
4. Corporate Accounting – RL Gupta & Radha Swami, Sultan Chand & sons
5. Corporate Accounting – P.C. Tulsian, S.Chand Publishers
6. Advanced Accountancy: Jain and Narang, Kalyani Publishers
7. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
8. Advanced Accountancy :Chakraborty, Vikas Publishers
9. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
10. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
12. Corporate Accounting: Dr ChandaSrinivas, SevenHills International Publishers,
13. Advanced Accountancy: Arulanandam& Raman, Himalaya Publishing House.

### **Suggested Co-Curricular Activities:**

- Assignments
- Problem Solving Exercises
- Collect and fill the share application form of a limited Company
- Collect Prospectus of a company and identify its salient features
- Collect annual report of a Company and List out its assets and Liabilities.
- Collect the annual reports of company and calculate the value of goodwill under different methods
- Power point presentations on types of shares and share capital
- Group Discussions on problems relating to topics covered by syllabus

## **PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen & CA)– Semester – IV

### **Course 4B:Cost and Management Accounting**

#### **Learning Outcomes:**

At the end of the course, the student will able to;

- Understand various costing methods and management techniques.
- Apply Cost and Management accounting methods for both manufacturing and service industry.
- Prepare cost sheet, quotations, and tenders to organization for different works.
- Analyze cost-volume-profit techniques to determine optimal managerial decisions.
- Compare and contrast the financial statements of firms and interpret the results.
- Prepare analysis of various special decisions, using relevant management techniques.

#### **SYLLABUS:**

##### **UNIT-I: Introduction:**

Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Management Accounting: Features – Objectives – Functions – Elements of Cost - Preparation of Cost Sheet (including problems)

##### **UNIT-II: Material and Labour Cost:**

Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods

Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methodsonly(including problems)



**UNIT-III: Job Costing and Batch Costing:**

Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing(including problems)

**UNIT-IV: Financial Statement Analysis and Interpretation:**

Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)

**UNIT-V: Marginal Costing:**

Meaning and Features of Marginal Costing – Contribution –Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales(including problems)

### **References:**

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
2. M.N. Arora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand& Sons.
5. S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.
6. I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
8. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.
10. Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.
11. Dr V Murali Krishna – Cost Accounting, Seven Hills International Publishers.

### **Suggested Co-Curricular Activities:**

- ◆ Debate on methods of payments of wages
- ◆ Seminars
- ◆ Problem Solving Exercises
- ◆ Seminar on need and importance of financial statement analysis
- ◆ Graphs showing the breakeven point analysis
- ◆ Identification of elements of cost in services sector by Visiting any service firm
- ◆ Cost estimation for the making of a proposed product
- ◆ Listing of industries located in your area and methods of costing adopted by them
- ◆ Collection of financial statements of any two organization for two years and prepare a common Size Statements
- ◆ Collection of cost sheet and pro-forma of quotation
- ◆ Examinations (Scheduled and surprise tests)

## **PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen& CA)– Semester – IV

**Course 4C:Income Tax**

### **Learning Outcomes:**

At the end of the course, the student will able to;

- Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.
- Understand the provisions and compute income tax for various sources.
- Grasp amendments made from time to time in Finance Act.
- Compute total income and define tax complicacies and structure.
- Prepare and File IT returns of individual at his own.

### **Syllabus:**

**Unit-I: Introduction:** Income Tax Act-1961 - Basic Concepts: Income, Person, Assessee - Assessment Year, Previous Year, Rates of Tax, Agricultural Income, Residential Status of Individual - Incidence of Tax – Income Exempt from Tax (theory only).

**Unit-II: Income from Salaries:** Basis of Charge, Tax Treatment of Different Types of Salaries Allowances, Perquisites, Profits in Lieu of Salary, Deductions from Salary Income, Computation of Salary Income (including problems).

**Unit-III: Income from House Property and Profits and Gains from Business:** Annual Value, Let-out/Self Occupied/Deemed to be Let-out house - Deductions from Annual Value - Computation of Income from House Property

Definition of Business and Profession – Procedure for Computation of Income from Business – Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems).

**Unit-IV: Income from Capital Gains - Income from Other Sources:** Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses

Meaning of Other Sources - General Incomes – Specific Incomes – Computation (including problems).

**Unit-V: Computation of Total Income of an Individual:** Deductions under Section 80 - Computation of Total Income (Simple problems).

**Reference Books:**

1. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhavan Publication.
6. Balachandran&Thothadri- Taxation Law and Practice, PHI Learning.
7. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
8. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers
9. Income Tax, Seven Lecture Series, Himalaya Publications

**Suggested Co-Curricular Activities:**

- Seminar on different topics of Income tax
- Quiz programs
- Problem Solving Exercises
- Debate on Tax Evasion and Avoidance
- Practice of provisions of Taxation
- Visit a Tax firm
- Talk on Finance Bill at the time of Union Budget
- Guest lecture by Chartered Accountant
- Presentation of tax rates
- Practice of filing IT Returns online
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests)

**PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen & CA)– Semester – IV

**Course 4D:Business Law**

**Learning Outcomes:**

At the end of the course, the student will able to;

- Understand the legal environment of business and laws of business.
- Highlight the security aspects in the present cyber-crime scenario.
- Apply basic legal knowledge to business transactions.
- Understand the various provisions of Company Law.
- Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues.
- Integrate concept of business law with foreign trade.

**Syllabus:**

**Unit-I: Contract:**

Meaning and Definition of Contract - Essential Elements of Valid Contract -Valid, Void and Voidable Contracts - Indian Contract Act, 1872

**Unit-II: Offer, Acceptance and Consideration:**

Definition of Valid Offer, Acceptance and Consideration - Essential Elements of a Valid Offer, Acceptance and Consideration.

**Unit-III: Capacity of the Parties and Contingent Contract:**

Rules Regarding to Minors Contracts - Rules Relating to Contingent Contracts - Different Modes of Discharge of Contracts - Rules Relating to Remedies to Breach of Contract.

**Unit-IV: Sale of Goods Act 1930 and Consumer Protection Act 2019:**

Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor- Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism

**Unit-V: Cyber Law:**

Overview and Need for Cyber Law - Contract Procedures - Digital Signature – Safety Mechanisms.

## **References:**

1. J. Jaysankar, Business Laws, Margham Publication. Chennai.
2. ND Kapoor, Business Laws, S Chand Publications.
3. Balachandram V, Business law, Tata McGraw Hill.
4. Tulsian, Business Law, Tata McGraw Hill.
5. Pillai Bhagavathi, Business Law, S Chand Publications.
6. Business Law, Seven Hills Publishers, Hyderabad.
7. K C Garg, Business Law, Kalyani Publishers.

## **Suggested Co-Curricular Activities**

- ◆ Seminar on Basics of Indian Contract Act, 1872
- ◆ Quiz programs
- ◆ Co-operative learning
- ◆ Seminar on Cyber Law
- ◆ Group Discussions
- ◆ Debate on Offer, Agreement, and Contract
- ◆ Creation of Contract by abiding rules of Indian Contract Act, 1872
- ◆ Making a sale by abiding rules of Sale of Goods Act, 1930
- ◆ Guest lecture by a Lawyer/Police officer
- ◆ Celebrating consumers day by creating awareness among the students
- ◆ Examinations (Scheduled and surprise tests)
- ◆ Any similar activities with imaginative thinking beyond the prescribed syllabus



**PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen& CA)– Semester – IV

**Course 4E: Auditing**

**Learning Outcomes:**

At the end of the course, the student will able to;

- Understanding the meaning and necessity of audit in modern era
- Comprehend the role of auditor in avoiding the corporate frauds
- Identify the steps involved in performing audit process
- Determine the appropriate audit report for a given audit situation
- Apply auditing practices to different types of business entities
- Plan an audit by considering concepts of evidence, risk and materiality

**SYLLABUS:**

**Unit-I: Introduction:** Meaning – Objectives – Importance of Auditing – Characteristics - Book Keeping vs Auditing - Accounting vs Auditing – Role of Auditor in Checking Corporate Frauds.

**Unit-II: Types of Audit:** Based on Ownership, Time and Objective - Independent, Financial, Internal, Cost, Tax, Government, Secretarial Audits

**Unit-III: Planning of Audit:** Steps to be taken at the Commencement of a New Audit – Audit Programme - Audit Note Book– Audit Working Papers - Audit Evidence - Internal Check, Internal Audit and Internal Control.

**Unit-IV: Vouching and Investigation:** Definition and Importance of Vouching – Objectives of Vouching -Vouching of Cash and Trading Transactions – Investigation - Auditing vs. Investigation

**Unit-V: Company Audit and Auditors Report:** Auditor's Qualifications – Appointment and Reappointment – Rights, Duties, Liabilities and Disqualifications - Audit Report: Contents –Preparation - Relevant Provisions of Companies Act, 2013.

## **References:**

1. S.Vengadamani, “Practical Auditing”, Margham Publications, Chennai.
2. Ghatalia, “Principles of Auditing”, Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, BaldevSachdeva&Jagwant Singh, “Auditing Theory and Practice,Kalyani Publications
4. N.D. Kapoor, “Auditing”, S Chand, New Delhi.
5. R.G. Saxena, “Principles and Practice of Auditing”, Himalaya Publishing House  
New Delhi
6. JagadeshPrakesh, “Principles and Practices of Auditing”, Kalyani Publications
7. Kamal Gupta and Ashok Gupta, “Fundamentals of Auditing”, Tata McGraw Hill
8. B.N. Tondan, “Practical Auditing”, S.Chand, New Delhi.
9. K J Vijaya Lakshmi & A S Roopa, Auditing, Seven Hills International Publishers,  
Hyderabad

## **Suggested Co-Curricular Activities:**

- Seminars
- Visit the audit firms
- Visit an audit firm, write about the procedure followed by them in Auditing the books of accounts of a firm.
- Guest lecture by an auditor
- Collect the information about types of audit conducted in any one Organization
- Collection of audit reports
- Group Discussions
- Draft an audit program.

**PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen)– Semester – IV

**Course 4F: Goods and Service Taxes**

**Learning Outcomes:**

At the end of the course, the student will be able to;

- Understand the basic principles underlying the Indirect Taxation Statutes.
- Examine the method of tax credit. Input and Output Tax credit and Cross Utilisation of Input Tax Credit.
- Identify and analyze the procedural aspects under different applicable statutes related to GST.
- Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
- Develop various GST Returns and reports for business transactions in Tally.

**Syllabus:**

**Unit I:** Introduction: Overview of GST - Concepts –Taxes Subsumed under GST – Components of GST- GST Council- Advantages of GST-GST Registration.

**Unit II:** GST Principles –Vijay Kelkar Sha Committee Recommendations - Comprehensive Structure of GST Model in India: Single, Dual GST – GST Rates - Taxes Exempted from GST- Taxes and Duties outside the purview of GST- Taxation of Services

**Unit-III:** Tax Invoice- Bill of Supply-Transactions Covered under GST-Composition Scheme- Reverse Charge Mechanism- Composite Supply -Mixed Supply.

**Unit-IV:** Time of Supply of Goods & Services: Value of Supply - Input Tax Credit - Distribution of Credit -Matching of Input Tax Credit - Availability of Credit in Special Circumstances- Cross utilization of ITC between the Central GST and the State GST.

**Unit-V:GST Returns:** Regular Monthly Filing Returns-Composition Quarterly Filing Returns-GSTR-1, GSTR-2, GSTR 2A, GSTR-3, GSTR 3B -Annual Returns GSTR-9, GSTR 9A, GSTR 9B& GSTR 9C - Records to be Maintained under GST

## **References:**

1. T. S. Reddy and Dr. Y. Hari Prasad Reddy, Business Taxation (Goods and Services Taxes), Margham Publications.
2. Taxmann's Basics of GST.
3. Taxmann's GST: A practical Approach.
4. Theory & Practice of GST, Srivathsala, Himalaya Publishing House.
5. Goods and Services Tax in India - Notifications on different dates.
6. GST Bill 2012.
7. Background Material on Model GST Law, Sahitya Bhawan Publications.
8. The Central Goods and Services Tax Act, 2017, No. 12 of 2017 Published by Authority,
9. Ministry of Law and Justice, New Delhi, the 12th April, 2017.
10. Theory & Practice of GST: Dr. Ravi M.N, BPB Publications.

## **Suggested Co-Curricular Activities**

- Seminars
- Show the flow chart of GST Suvidha Provider (GST).
- Practice of Terminology of Goods and Service Tax
- Prepare chart showing rates of GST
- Follow GST Council meeting updates regularly
- Creation of GST Vouchers and Tax invoices
- Visit a Tax firm (Individual and Group)
- Guest lecture by GST official
- Prepare Tax invoice under the GST Act.
- Practice on how to file a Returns
- Debate on Single GS, Dual GST
- Group Discussions on Goods and Services outside the Purview of GST

## **Recommended Format for Question Paper**

**For Courses 1A, 2A, 3A, 3B, 4A, 4B, 4C**

*Time: 3 Hours]*

*[Max. Marks : 75*

### **Section-A**

**[5X5=25]**

Answer any **FIVE** of the following questions.

(at least 4 problems must be given)

- 1    Contents of **Unit-I**
- 2    Contents of **Unit-II**
- 3    Contents of **Unit-III**
- 4    Contents of **Unit-IV**
- 5    Contents of **Unit-V**
- 6    Contents of **Unit-I to Unit V**
- 7    Contents of **Unit-I to Unit V**
- 8    Contents of **Unit-I to Unit V**

### **Section-B**

**[5X10=50]**

Answer **FIVE** questions

- 9 a    Contents of **Unit-I**(Theory/Problem)  
(OR)
- 9 b    Contents of **Unit-I**(Problem)
- 10 a    Contents of **Unit-II**(Theory/Problem)  
(OR)
- 10 b    Contents of **Unit-II**(Problem)
- 11 a    Contents of **Unit-III**(Theory/Problem)  
(OR)
- 11 b    Contents of **Unit-III**(Problem)
- 12 a    Contents of **Unit-IV**(Theory/Problem)  
(OR)
- 12 b    Contents of **Unit-IV**(Problem)

13 a Contents of **Unit-V**(Theory/Problem)

(OR)

13 b Contents of **Unit-V**(Problem)



## **Recommended Format for Question Paper**

**For Courses 1B, 1C, 2B, 2C, 3C, 4D, 4E,4F**

*Time: 3 Hours]*

*[Max. Marks : 75*

### **Section-A**

**[5X5=25]**

Answer any **FIVE** of the following questions.

- 1    Contents of **Unit-I**
- 2    Contents of **Unit-II**
- 3    Contents of **Unit-III**
- 4    Contents of **Unit-IV**
- 5    Contents of **Unit-V**
- 6    Contents of **Unit-I to Unit V**
- 7    Contents of **Unit-I to Unit V**
- 8    Contents of **Unit-I to Unit V**

### **Section-B**

**[5X10=50]**

Answer **FIVE** questions

- 9 a    Contents of **Unit-I**  
(OR)
- 9 b    Contents of **Unit-I**
  
- 10 a    Contents of **Unit-II**  
(OR)
- 10 b    Contents of **Unit-II**
  
- 11 a    Contents of **Unit-III**  
(OR)
- 11 b    Contents of **Unit-III**
  
- 12 a    Contents of **Unit-IV**  
(OR)
- 12 b    Contents of **Unit-IV**

13 a Contents of **Unit-V**

(OR)

13 b Contents of **Unit-V**

**SUBJECT EXPERTS**

*Prof. M. Venkateswarlu*

**Dept of Commerce, S V University, Tirupathi**

*Dr.D.Jayarama Reddy*

**Dept of Commerce, Govt College (A), Anantapur**

*Dr. K. Srinivasa Rao*

**Dept of Commerce, Govt. Degree College, Ravulapalem**

**SYLLABUS VETTED BY**

*Prof. M. Rajasekhar*

**Dept of Commerce, S V University, Tirupathi**

**ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION**

(A Statutory body of the Government of Andhra Pradesh)

REVISED UG SYLLABUS UNDER CBCS

(Implemented from Academic Year 2020-21)

PROGRAMME: FOUR YEAR B.Com. (Hons)

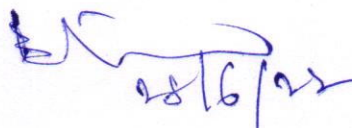
Domain Subject: Commerce**Skill Enhancement Courses (SECs) for Semester V, from 2022-23** (Syllabus with Learning Outcomes, References, Co-curricular Activities & Model Q.P. Pattern)Structure of SECs for Semester- V

(To choose Four pairs from the Nine alternate pairs of SECs)

(For each SEC: Hours/Week: 05, Credits: 4, Max Marks: 100)

Pairs of Skill Enhancement Courses (SEC) under each series in Commerce for Semester-V.

Course No.	Series-A: Accountancy	Course No.	Series-B: Services	Course No.	Series-C: E commerce
	Course Name		Course Name		Course Name
16-A	Advanced Corporate Accounting	16-B	Advertising and Media Planning	16-C	Digital Marketing
17-A	Software Solutions to Accounting	17-B	Sales Promotion and Practice	17-C	Service Marketing
18-A	Management Accounting	18-B	Logistics Services and Practice	18-C	Income Tax Procedure & Practice
19-A	Cost Control Techniques	19-B	EXIM Procedure and practice	19-C	GST Procedure & Practice
20-A	Stock Markets	20-B	Life Insurance with Practice	20-C	E Commerce
21-A	Stock Market Analysis	21-B	General Insurance with practice	21-C	E filing

  
 28/6/22  
 Chairman  
 B.O.S. Commerce

Note-1: In Semester-V a B.Com. General students have to study Four pairs of SECs (a total of 6 courses). The Pairs are, SEC numbers 16 & 17, 18 & 19 and 20 & 21. As there shall be choice to students under CBCS, a total of 9 pairs shall be offered from which B.Com. General students have to choose a total of Four pairs of SECs.

The 9 pairs are from 3 series namely (A) Accountancy, (B) Services and (C) E-Commerce. Students can, however, choose their **Four** pairs from any of the **Nine** pairs but a pair shall not be broken.

For example students can choose any Four pairs like the following;

16-A & 17-A (from Accountancy), 18-B, 19-B (from Services) and 20-C, 21-C from E-Commerce.

Or 16-A & 17-A, 18-C & 19-C and 20-B & 21-B

Or 16-B & 17-B, 18-A & 19-A and 20-C & 21-C

Or 16-B & 17-B, 18-C & 19-C and 20-A & 21-A

Or 16-C & 17-C, 18-B & 19-B and 20-A & 21-A

Or 16-C & 17-C, 18-A & 19-A and 20-B, 21-B

Whereas, B.Com Computers Students can choose any two pairs from the above 9 pairs.

Note-2: One of the main objectives of Skill Enhancement Courses (SEC) is to inculcate skills related to the domain subject in students. The syllabus of SEC will be partially skill oriented. Hence, teachers shall also impart practical training to students on the skills embedded in syllabus citing related real field situations.

ALG  
22/6/22  
B.O.S. Commerce



A.P. State Council of Higher Education  
Semester-wise Revised Syllabus under CBCS, 2020-21

Course Code:

Four- year B.Com. (Hons)  
Domain Subject: **COMMERCE**  
IV Year B. Com. (Hons) – Semester – V

Max Marks: 100

**Course 16-A. ADVANCED CORPORATE ACCOUNTING**  
(Skill Enhancement Course (Elective), 4 Credits)

**I: Course Learning Outcomes**

After completing the course, the student shall be able to:

1. Understand Corporate Accounting environment
2. Record Transactions related to Purchase of Business, Amalgamation and Reconstruction
3. Analyze the situations of Purchase of Business and Liquidation
4. Create formulas and calculations relating to Amalgamation, Internal Reconstruction and Holding company accounts
5. Acquire skills of Accounting Procedure of Advanced Corporate Accounting Environment.

**II. Syllabus:** Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

**Unit-I: Purchase of Business**

Meaning - Purchase Consideration - Methods for determining Purchase Consideration-Discharge of Purchase Consideration-Accounting Treatment.

**Unit-II: Amalgamation of Companies**

Meaning and Objectives - Provisions for Amalgamation of Companies as per Accounting Standard 14 - Accounting Treatment.

**Unit-III: Internal Reconstruction of Companies**

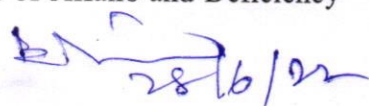
Meaning - Forms of Internal Reconstruction - Alteration of Share Capital and Reduction of Share Capital- Accounting Treatment.

**Unit-IV: Accounts of Holding Companies**

Meaning of Holding Companies and Subsidiary companies- Consolidated Financial Statements- Legal requirements on Consolidation-Calculation of Minority Interest- Accounting Treatment.

**Unit-V: Liquidation**

Meaning - Modes of Winding up of a Company- Liquidator's Final Statement of Account - Calculation of Liquidator's Remuneration - Preparation of Statement of Affairs and Deficiency Account- Accounting Treatment

  
28/6/22



### III. References:

1. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
2. Kumar, Alok. Corporate Accounting. Kitab Mahal
3. Monga, J. R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
4. Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage
5. Sehgal Ashok & Sehgal Deepak. Corporate Accounting
6. Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi
7. <https://thebookee.net/ad/advanced-corporate-accounting-and-accounting-standards>
8. Web resources suggested by the Teacher concerned and the College Librarian including reading material

### IV. Co-Curricular Activities:

#### A. Mandatory (student training by teacher in related real time field skills: total 10 hours):

1. **For Teachers:** Training of students by the teacher (using actual field material) in classroom and field for a total of not less than 10 hours on techniques in Advanced Corporate Accounting. Accounts and calculation in the event of recent Mergers, Liquidations and Internal Reconstruction.
  - a. Calculation of Purchase Consideration for a given purchase of business (ref. unit-1)
  - b. Preparation of Accounts for Recent Banking Companies mergers (ref. unit-2)
  - c. Design Reconstruction formula for a current sick Company. (Ref. unit-3)
  - d. Calculate Minority Interest for a given Company (ref. unit 4)
  - e. Preparation of Statement of Affairs for a recent Liquidation (ref. unit.5)
2. **For Students:** Individual Fieldwork/Project work on identified real time situations with respect to Amalgamation, Liquidation, Purchase Consideration. On practical aspects dealt with by an Auditor. Each student has to make observations and submit to the teacher a handwritten Fieldwork/Project work Report, not exceeding 10 pages, on his/her observations etc.
3. Max marks for Fieldwork/Project work Report: 05.
4. Suggested Format for Fieldwork/Project work Report: (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

#### B. Suggested Co-Curricular Activities

1. Training of students by a related field expert.
2. Assignments including technical assignments like Working with Audit Company for Observation of Purchase Consideration and Observation of recent Amalgamations in Banking Sector and Corporate Sector
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Field Visit
5. Invited Lectures and presentations on related topics .

### V. Suggested Question Paper Pattern:

Max. Marks 75

Time: 3 hrs

SECTION - A (Total 25 marks)

Answer any FIVE Questions (5×5 Marks)

Out of Eight covering all units

SECTION - B (Total 50 marks)

Answer any FIVE Questions (5×10 Marks)

Out of Eight covering all units.

\*\*\*\*\*

*Handwritten signature and date: 28/6/22*



A.P. State Council of Higher Education  
Semester-wise Revised Syllabus under CBCS, 2020-21

Course Code:

Four-year B.Com. (Hons)  
Domain Subject: **COMMERCE**  
IV Year B. Com. (Hons) – Semester – V

Max Marks: 100

**Course 17- A. SOFTWARE SOLUTIONS TO ACCOUNTING**  
(Skill Enhancement Course (Elective), 4 Credits)

## **I: Course Learning Outcomes**

After completing the course, the student shall be able to:

At the end of the course, the student will able to;

1. Understand the technical environment of accounting softwares.
2. Highlight the major accounting softwares in India.
3. Apply basics of accounting softwares into business firms for accounting transactions.
4. Understand the various versions of Tally and other softwares.
5. Integrate the concept of different Accounting softwares for accounting purpose
6. Design new approaches for use of accounting software environment.

**II. Syllabus:** Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

### **Unit-1: Computerized Accounting**

Microsoft Excel Spread Sheet- Functions in Excel- Preparation of Accounts, Statements and Budgets using MS Excel- Analysis and Interpretation.

**Unit-II: Introduction to Leading Accounting Softwares** - Busy - Marg – Quick Books - Zoho Books -Tally- Features and Accounting.

**Unit-III: Tally ERP-9 - Company Creation** -Tally Startup Screen- Gateway of Tally- Create a Company - Alter & Delete company- Backup and Restore- Security Features in Tally.

**Unit-IV: Tally- Accounting Masters-** Groups- Create Ledgers- Alter& Delete - **Inventory Masters-** Creating Stock Groups - Stock Items- Unit of Measurement- Alter & Delete.

**Unit- V: Tally-Voucher Entry** -Vouchers Types - Vouchers Entry - Alter and deleting Settings Purchase Vouchers and Sales Vouchers including Tax component –Reports Generation.

## **III: References**

1. Nadhani, Ashok K, Tally ERP 9 Training Guide, BPB Publications
2. Tally 9 in Simple Steps, Kogent Solutions Inc., John Wiley & Sons.
3. Tally 9.0 (English Edition), (Google eBook) Computer World
4. Tally.ERP 9 Made Simple Basic Financial Accounting by BPB Publisher.

*[Handwritten signature]*  
28/6/22



5. Tally ERP 9 For Real Time Accounting by Avichi Krishnan
6. Fundamentals of Computers, by V. Rajaraman, PHI.
7. Tally ERP 9 book advanced user, Swayam Publication ([www.tallyerp9book.com](http://www.tallyerp9book.com))
8. Web resources suggested by the Teacher concerned and the College Librarian including reading material

#### IV. Co-Curricular Activities

- A. Mandatory**(student training by teacher in related real time field skills: total 10 hours):
1. **For Teachers:** Training of students by the teacher (using actual field material) in classroom and field for a total of not less than 10 hours on techniques in Computerized Accounting, working with Accounting Software. Train the students in Computerized Accounts with selected Accounting software.
    - a. Working with Excel-Spread sheet calculations and tabulation Lab Practice (Ref. unit-1)
    - b. Working with any accounting software- analyze the special characters (ref. unit-2)
    - c. Company Creation Lab Practice-(ref. unit-3)
    - d. Creating Masters in Tally with a given Company- Lab Work .Lab Work (ref. Unit 4)
    - e. Voucher Entry for Given Transactions- Generation of Reports for a given Company Lab Work (ref.Unit.5)
  2. **For Student:** Each student has to visit at least one business organization dealt with Computerized Accounting. Collect data relating to the business transactions and practice in college computer lab. Each student has to prepare one System based accounting during the semester. They shall write their observations and submit a Fieldwork/Project work report, not exceeding 10 pages, to the teacher in the given format.
  3. Max marks for Fieldwork/Project work Report: 05
  4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, Contents, objective, step-wise work done, findings, conclusions and acknowledgements.
  5. Unit tests (IE).

#### B. Suggested Co-Curricular Activities

1. Training of students by a related field expert.
2. Assignments including technical assignments like Working with Excel & Tally
3. Seminars, Conferences, Discussions by inviting concerned institutions
4. Field Visit
5. Invited lectures and presentations on related topics

#### V. Suggested Question Paper Pattern:

Max. Marks 75

Time: 3 hrs

SECTION - A (Total 25 marks)

Answer any FIVE Questions (5×5 Marks)

SECTION - B (Total 50 marks)

Answer any FIVE Questions (5×5 Marks)

OUT OF EIGHT Questions COVERING ALL UNITS

-----

*Handwritten signature and date:* 28/6/22



A.P. State Council of Higher Education  
Semester-wise Revised Syllabus under CBCS, 2020-21

Course Code:

Four-Year B. Com. (Hons)  
Domain Subject: **COMMERCE**  
IV YEAR B. COM. (HONS) - Semester -V

Max Marks: 100

**Course 18 A: MANAGEMENT ACCOUNTING AND PRACTICE**  
(Skill Enhancement Course (Elective), Credits: 04)

**I. Learning Outcomes**

Upon successful completion of the course the student will be able to

1. Understand the nature and scope of management accounting and differentiate management accounting, financial accounting and cost accounting.
2. Compute ratios and draw inferences
3. Analyze the performance of the organization by preparing funds flow statement and cash flow statements
4. Prepare cash budget, fixed budget and flexible budget.

**II. Syllabus :** ( Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

**UNIT I: Introduction**

Nature & Scope of Management Accounting – Management Accounting Principles – Significance of Management Accounting - Difference between management accounting, financial accounting and Cost accounting – Limitations of Management Accounting – Installation of Management Accounting – Tools of Management Accounting.

**UNIT 2: Ratio Analysis**

Meaning - Advantages and Limitation of Ratio Analysis – Types of Ratios – Profitability Ratios- Gross Profit Ratio (GPR) – Net Profit Ratio (NPR) – Operating Ratio – Solvency Ratios- Current Ratio – Liquidity Ratio – Debt-Equity Ratio-Turnover Ratios-Fixed Assets Turnover Ratio – Working Capital Turnover Ratio – Debtors Turnover Ratio – Creditors Turnover Ratio - Stock Turn Over Ratio - Return on Investment (ROI)-Calculation and interpretation.

**UNIT 3: Fund Flow and Cash Flow Analysis as per AS3**

Meaning and Concept of Working Capital (Fund) – Fund Flow Statement – Meaning and Uses of Funds Flow Statement – Preparation of Funds Flow Statement. Cash Flow Statement – Meaning and Uses of Cash Flow Statement – Preparation of Cash Flow Statement – Difference between Cash Flow Statement and Funds flow Statement.

**UNIT 4: Budgeting and Budgetary Control**

Meaning of Budget – Forecast and Budget - Elements of Budget – Features – objectives and budget procedure – Classification of Budgets - Meaning of Control – Meaning of Budgetary control – objectives of Budgetary control system – Advantages and Limitations of Budgetary control system. Prepare cash budget, fixed budget and flexible budget.

**UNIT 5: Management Reporting:**

Reports - Meaning – Modes of Reporting – Requisites of a good report – Kinds of Reports – General formats of Reports - Need for Management Reporting- financial reporting Vs. Management Reporting - Strategies for Writing Effective Reporting.

*BL*  
*28/6/22*



### III. References

1. Management Accounting and financial control S.N. Maheswari, Sultan Chand and Sons.
2. Principles of Management Accounting by Manmohan & Goyal, Publisher: PHI Learning
3. Cost and Management Accounting by SP Jain and KL Narang
4. Introduction to Management Accounting – Horn green and Sundlem  
Publisher: PHI Learning
5. Cost and Management Accounting by M.N. Arora, Vikas Publishing House PVT ltd.,
6. Management Accounting: Text, Problems & Cases by Khan & Jain, Tata McGraw Hill (TMH)

Web Sources: Web sources suggested by the concerned teacher and college librarian including reading material.

### IV. Co-Curricular Activities:

**A Mandatory:** (student training by teacher in related real time field skills: total 10 hours)

**1. Teachers:** Teacher shall provide students with financial data relating to business organizations and train them (using actual field material) to present such data in a more meaningful manner to facilitate managerial decision making, preparation of various budgets, forecast, analyze, interpret and present such information in different reporting forms.

**2. Student:** Students shall visit any local company and collect their financial data or from web sources. Differentiate management accounting, financial accounting and cost accounting. Extract the Financial data of any company and Compute Ratios and draw inferences, prepare Cash budgets, Fixed and flexible budgets and submit a brief report after analyzing such data.

**3.** Max marks for Fieldwork/Project work Report: 05.

**4.** Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.

**5.** Unit tests (IE).

### B. Suggested Co-Curricular Activities

1. Organize short term training on specific technical skills in collaboration with Computer Department or skill training institution (Government or Non-Government Organization).
2. Seminars/Conference/ Workshops on management accountant profession, skills required for Management accountant Professional Development, integration of technical and analytical skills for effective job performance, Ethical behavior of management accountant.
3. On job work with ICMA professional duration of work be decided on the basis of feasibility and opportunity.
4. Interaction with Area Specific Experts.

### V. Suggested Question Paper Pattern:

Max. Marks 75

Time: 3 hrs

#### SECTION A (Total 25 marks)

Answer any FIVE Questions (5×5 Marks)

OUT OF EIGHT COVERING ALL UNITS

#### SECTION - B (Total 50 marks)

Answer any FIVE Questions (5×5 Marks)

OUT OF EIGHT Questions COVERING ALL UNITS

-----

*Handwritten signature and date: 28/6/22*



A.P. State Council of Higher Education  
Semester-wise Revised Syllabus under CBCS, 2020-21

Four-Year B. Com. (Hons)  
Domain Subject: COMMERCE  
IV YEAR B. COM. (HONS) - Semester -V

Course Code:

Max Marks: 100

**Course19 A: COST CONTROL TECHNIQUES**  
(Skill Enhancement Course (Elective) 4 credits)

**I. Learning Outcomes**

Up on completion of the course the student will be able to

1. Differentiate cost control, cost reduction concepts and identify effective techniques.
2. Allocate overheads on the basis of Activity Based Costing.
3. Evaluate techniques of cost audit and rules for cost record.
4. Appraise the application of marginal costing techniques to evaluate performances, fix selling price, make or buy decisions.

**II. Syllabus:** (Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

**Unit 1: Introduction-Nature and Scope**

Introduction: Meaning of Cost Control – Cost Control Techniques – Requisites of effective Cost Control System – Cost Reduction – meaning – essentials for an effective cost Reduction Program – Scope of cost reduction - Difference between Cost Control and Cost Reduction –Meaning of cost audit – Types of Cost Audit – Auditing techniques.

**Unit 2: Activity Based Costing**

Concept of ABC – Characteristics of ABC – Categories of ABC – Allocation of Overheads under ABC – Cost Reduction under ABC – advantages of implementing ABC –Application on overhead allocation on the basis of ABC-

**Unit 3: Cost Volume Profit Analysis (CVP Analysis)**

Applications of Marginal Costing – profit planning – Evaluation of Performance-fixing selling price – Key Factor –Make or Buy decision – Accept or Reject - closing down or suspending activities –

**Unit 4: Standard Costing and Variance Analysis**

Concept of Standard Cost and Standard Costing – Advantages and limitations – analysis of variances-importance of Variance Analysis - computation and application of variances relating to material and labour.

**Unit 5: Application of Modern Techniques**

Kaizen Costing – Introduction – objectives – scope –Principles – 5 S (Sort, Set in Order, Shine, Standardize, and Sustain) in Kaizen Costing– Advantages and Disadvantages of Kaizen Costing. Learning Curve Analysis-concept and Application.

**III. References**

1. Cost and Management Accounting by SP Jain and KL Narang.
2. Cost Accounting by M.C. Shukla, T. S. Grewal & Dr M. P. Gupta, S. Chand and Company Private Limited, New Delhi

*BN*  
28/6/22



3. Cost Accounting: Principles & Practice Bookby M. N. Arora, Vikas Publishing House Private Limited.

4. Advanced Cost Accounting: JK Mitra, New Age International

5. Advanced Cost Accounting: SN Maheswari, S. Chand and Company Private Limited, New Delhi.

Web Sources: Web sources suggested by the concerned teacher and college librarian including reading material.

#### IV. Co-Curricular Activities:

**A. Mandatory** (student training by teacher in related real time field skills: total 10 hours)

1. **For Teachers:** Teacher should train students (using actual field material) in classroom/field for not less than 10 hours on techniques relating to determine fixed Costs, variable costs based on the data of concerned firm, to identify and analyze of cost variances and to prepare budgeting reports of business/industry houses.

2. **Students:** Students should develop skills by adopting techniques on differences between cost controls and cost reduction, allocation of overheads on the basis of Activity Based Costing. Should visit any business and learn the methods and techniques of ascertaining costs of various products using with same material, machine and money under same management (For example, Dairy, Sweet, Leather products etc.) and identify the reasons for variances in estimated and actual cost and submit a report in the given format not exceeding 10 pages to the teacher

3. Max marks for Fieldwork/Project work Report: 05.

4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.

5. Unit tests (IE).

#### B. Suggested Co-Curricular Activities

1. Organize short term training on specific technical skills in collaboration with Computer Department or skill training institution (Government or Non-Government Organization). Like Zoho, Fresh book, MS Excel....

2. Seminars/Conference/ Workshops on Cost accountant profession, skills required for cost accountant Professional Development, integration of technical and analytical skills for effective job performance, Ethical behaviour of management accountant.

3. Real time work experience with ICMA professional duration of work be decided on the basis of feasibility and opportunity.

4. Arrange for Interaction with Area Specific Experts.

#### V. Suggested Question Paper Pattern:

Max. Marks 75

Time: 3 hrs

SECTION - A (Total 25 marks)

Answer any FIVE Questions (5×5 Marks)

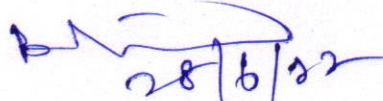
OUT OF N EGHIT COVERING ALL UNITS

SECTION - B (Total 50 marks)

Answer any FIVE Questions (5×10 Marks)

OUT OF EGHITCOVERING ALL UNITS

-----

  
28/6/22



A.P. State Council of Higher Education  
Semester-wise Revised Syllabus under CBCS, 2020-21

Course Code:

Four-year B.Com. (Hons)  
Domain Subject: **COMMERCE**  
IV Year B. Com. (Hons) – Semester – V

Max Marks: 100

**Course-20 A: STOCK MARKETS**  
(Skill Enhancement Course (Elective), 4 Credits)

**I. Learning Outcomes:**

By the completion of the course, the students will be able to

1. Expose to theory and functions of the Share Market in Financial Sector as job careers
2. Study the functioning of capital markets and create awareness among the public
3. Acquire knowledge on operations of Share Market and Research skills
4. Involve in activities of Mutual Funds and stock market firms
5. Enhance their skills by practicing in preparation of accounting statements

**II. Syllabus:** (Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

**UNIT 1: Introduction, Nature, Scope and basics of stock market**

Introduction of Investments-Need of Investment-Short and Long Term investment- Money market Vs Capital Market-Primary Market-Secondary Market-Depositories-Buy Back Shares-Forward Contract and Future Contract- Types of Investors- Speculators, Hedgers, Arbitragers.

**UNIT 2: Capital Markets**

Definition-Participants of Capital Market Participants-Primary Market issues of Equity Shares and Preference Shares and Debentures its types Mutual Funds –Secondary Market-/Stock Exchange-National Stock Exchange of India-Over the Counter Exchange of India –Qualified Individual/Institutional Buyers -Under writers.

**UNIT 3. - Financial Intermediaries**

Depositories- -Buy Back of Shares-- Forward Contract and Future Contract- differences – Participants in Future Contract- Clearing of Mechanism.

**UNIT 4. Stock Indices**

Index and its types-SENSEX- Calculation Methodology-Types of Clearing Members.

**UNIT 5. –Regulatory Mechanism**

Security and Exchange Board of India (SEBI)-Powers, functions,-Over The Counter Exchange (OTCE) of India-Functions and Mechanism.

**III. References:**

1. I.M.Pandey. ,Financial Management, Vikas Publishing House
2. Prasanna Chandra, Fincial Management TaTa Mc Graw Hill
3. Bhole.L.M. Financial Markets and Institutions, Tata McGraw Hill Publishing House
4. Khan MY,Jain PK, Financial Management, Tata McGraw Hill
5. Kishore Ravi.M., Financial Management, Taxman Publication
6. Web resources suggested by the Teacher concerned and the College Librarian including reading material

*[Handwritten signature]*  
28/6/22



#### IV Co-Curricular Activities:

##### A. Mandatory (student training by teacher in real time field skills: 10 hours):

1. **For Teachers: Training** of students by the teacher(using actual field material) in classroom and field for not less than 10 hours on techniques in valuation of shares of selected companies, preparation of documents, identification of local individuals / institutions who are involved in share markets. Listing out Local Money Market institutions, Identifying the investors and their experience in operational activities  
Analysis of various companies Financial Statements and interpretations
2. **For Students:** Students shall individually study the work of stock market professionals and agencies and make observations. Their observations shall be written as the Fieldwork/Project work Report in the given format not exceeding 10 pages and submit to the teacher.
3. Max marks for Fieldwork/Project work Report: 05.
4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, contents, objectives, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

##### B. Suggested Co-Curricular Activities

1. Training of students by a related field expert.
2. Assignments (including technical assignments like identifying the investors and their activities in share markets
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Visits to local Investment Institutions ,offices,
5. Invited lectures and presentations on related topics by field experts.

#### V. Suggested Question Paper Pattern:

Max. Marks 75

Time: 3 hrs

SECTION - A (Total 25 marks)  
Answer any FIVE Questions (5×5 Marks)  
Out of Eight covering All units

SECTION - B (Total 50 marks)  
Answer any FIVE Questions (5×10 Marks)  
Out of Eight covering All units

\*\*\*\*\*

  
28/6/22

A.P. State Council of Higher Education  
Semester-wise Revised Syllabus under CBCS, 2020-21

Course Code:

Four-year B.Com. (Hons)  
Domain Subject: **COMMERCE**  
IV Year B. Com. (Hons) – Semester – V

Max Marks: 100

**Course 21 A: STOCK MARKETS ANALYSIS**  
(Skill Enhancement Course (Elective) 4 credits)

**II. Learning Outcomes:**

By the completion of the course, the students are able to

1. Expose to theory and functions of the monetary and Financial Sector as job careers
2. Study the functioning of local Capital markets and
3. Create awareness among the public by giving reporting after analysis
4. Acquire knowledge on operations of Share Market and Research skills
5. Enhance their skills by involving activities of Share Market analysis

**II. Syllabus:** Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

**UNIT 1: Introduction, Nature, Scope and basics of stock market analysis**

Introduction of Investments- Need of Security Analysis-Types of analysis-Fundamental Analysis, Technical Analysis, Quantity Analysis.

**UNIT 2: Fundamental Analysis**-Based on Company's Records and Performance-EPS Ratio-Price to Sales Ratio-P/Earnings Ratio, P/Equity Ratio, ROI, D/P Ratio- Intrinsic Value-

**UNIT 3. –Technical Analysis**- Based on Share Price Movement and Market Trends-Bullish Pattern-Bearish pattern

**UNIT 4-Quantity Analysis:** Based on data for special Research purpose (Descriptive, Correlation, Comparative and Experimental) by preparing questionnaire, observation, focus groups and interviews – Dow Theory

**UNIT 5. –Mutual Funds**

Importance and the role of Mutual Fund –Types of Mutual Funds-Variety schemes in India-Growth Fund, Income Fund, Growth and Income Fund, Tax planning schemes, other categories, Asset Management Mutual Funds-its method of analysis's

**III. References:**

1. Khan.M.Y. Financial Management, Vikas Publishing House ,
2. Bhole.L.M. Financial Markets and Institutions, Tata McGraw Hill Publishing House
3. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill
4. Damodharan Aswath, Valuation: Security Analysis for Investment and corporate Finance., John Wiley, New York
5. Francis.J.C., Investment Analysis and Management, Tata McGraw Hill
- 6 Web resources suggested by the Teacher concerned and the College Librarian including reading material

**IV Co-Curricular Activities:**

*Signature*  
28/6/22



**B. Mandatory:** (student training by teacher in real time field skills: 10 hours)

**1. For Teachers:** Training of students by the teacher (using actual field material) in classroom and field for not less than 10 hours on Security Markets analysis, preparation of documents and Analysis of Shares and debentures, Fundamental Analysis of various companies Financial Statements and interpretations, Technical Analysis of Various Financial Statements, Quantity Analysis of various companies Financial statements and interpretations, Analysis of Mutual fund operations and their performances

Case Studies of various companies' performances based on analysis of their securities and the success stories of investors.

**2. For Students:** Students shall individually study the data of selected institutions and their performance by analyzing the statements learning from practical experiences from Chartered Accountants and Cost Accountants. They shall record their observations in a hand written Fieldwork/Project work report not exceeding 10 pages in the given format and submit to the teacher.

**3.** Max marks for Fieldwork/Project work Report: 05.

**4.** Suggested Format for Fieldwork/Project work Report (not more than 10 pages):  
Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.

**5.** Unit tests (IE).

**B. Suggested Co-Curricular Activities**

1. Training of students by a related field expert.

2. Assignments (including technical assignments like identifying sources of local financial institutions,

3. Seminars, Conferences, discussions by inviting concerned institutions

4. Visits to local Financial Institutions like HDFC securities, ICICI Direct Securities Reliance Securities etc.

5. Invited lectures and presentations on related topics by field experts.

**V. Suggested Question Paper Pattern:**

Max. Marks 75

Time: 3 hrs

**SECTION - A (Total 25 marks)**

Answer any FIVE Questions (5×5 Marks)

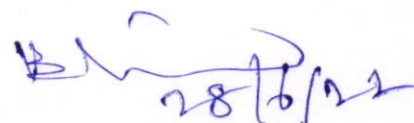
**OUT OF EIGHT COVERING ALL UNITS**

**SECTION - B (Total 50 marks)**

Answer any FIVE Questions (5×10 Marks)

**OUT OF EIGHT UNITS COVERING ALL UNITS**

-----

  
28/6/22

**ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION**

(A Statutory body of the Government of Andhra Pradesh)

REVISED UG SYLLABUS UNDER CBCS

(Implemented from Academic Year 2020-21)

PROGRAMME: FOUR YEAR B.Com. (Hons)

Domain Subject: Commerce**Skill Enhancement Courses (SECs) for Semester V, from 2022-23** (Syllabus with Learning Outcomes, References, Co-curricular Activities & Model Q.P. Pattern)Structure of SECs for Semester- V

(To choose FOUR pairs from the Nine alternate pairs of SECs)

(For each SEC: Hours/Week: 05, Credits: 4, Max Marks: 100)

Pairs of Skill Enhancement Courses (SEC) under each series in Commerce for Semester-V.

Course No.	Series-A: Accountancy	Course No.	Series-B: Services	Course No.	Series-C: E commerce
	Course Name		Course Name		Course Name
16-A	Advanced Corporate Accounting	16-B	Advertising and Media Planning	16-C	Digital Marketing
17-A	Software Solutions to Accounting	17-B	Sales Promotion and Practice	17-C	Service Marketing

18-A	Management Accounting	18-B	Logistics Services and Practice	18-C	Income Tax Procedure & Practice
19-A	Cost Control Techniques	19-B	EXIM Procedure and practice	19-C	GST Procedure & Practice

20-A	Stock Markets	20-B	Life Insurance with Practice	20-C	E Commerce
21-A	Stock Market Analysis	21-B	General Insurance with practice	21-C	E filing





Note: In Semester-V a B.Com. General students have to study FOUR pairs of SECs (a total of 6 courses). The Pairs are, SEC numbers 16 & 17, 18 & 19 and 20 & 21. As there shall be choice to students under CBCS, a total of 9 pairs shall be offered from which B.Com. General students have to choose a total of FOUR pairs of SECs.

The 9 pairs are from 3 series namely (A) Accountancy, (B) Services and (C) E-Commerce. Students can, however, choose their **FOUR** pairs from any of the **Nine** pairs but a pair shall not be broken.

For example students can choose any FOUR pairs like the following;  
16-A & 17-A (from Accountancy), 18-B, 19-B (from Services) and 20-C, 21-C from E-Commerce.

Or 16-A & 17-A, 18-C & 19-C and 20-B & 21-B  
Or 16-B & 17-B, 18-A & 19-A and 20-C & 21-C  
Or 16-B & 17-B, 18-C & 19-C and 20-A & 21-A  
Or 16-C & 17-C, 18-B & 19-B and 20-A & 21-A  
Or 16-C & 17-C, 18-A & 19-A and 20-B, 21-B

Whereas, B.Com Computers Students can choose any two pairs from the above 9 pairs.

Note-2: One of the main objectives of Skill Enhancement Courses (SEC) is to inculcate skills related to the domain subject in students. The syllabus of SEC will be partially skill oriented. Hence, teachers shall also impart practical training to students on the skills embedded in syllabus citing related real field situation.

  
28/6/22

ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

(A Statutory body of the Government of Andhra Pradesh)

**PROGRAMME: FOUR-YEAR B Com. (Hons)**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS (w.e.f. 2020-21 Admitted Batch)

Course Code:  
Max marks 100

**Skill Enhanced Courses**

IV Year B Com (Hons)– Semester-V

**Course- 16- B. ADVERTISING AND MEDIA PLANNING**

(Skill Enhancement Course (Elective), 4 Credits)

**I: Learning Outcomes:**

At the successful completion of the course students are able to:

- Understand the role of advertising in business environment
- Understand the legal and ethical issues in advertising
- Acquire skills in creating and developing advertisements
- Understand up-to-date advances in the current media industry.
- Acquire the necessary skills for planning an advertising media campaign.

**II: SYLLABUS:** Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

**UNIT-I: Introduction, Nature and Scope** Advertising- Nature and Scope- Functions - Impact on Social, Ethical and Economical Aspects - Its Significance – Advertising as a Marketing Tool and Process for Promotion of Business Development - Criticism on advertising

**UNIT-II: Strategies of Advertisements**

Types of Advertising Agencies and their Strategies in Creating Advertisements - Objectives - Approach - Campaigning Process - Role of Advertising Standard Council of India (ASCI) - DAGMAR approach

**UNIT-III: Process of Advertisement**

Creativeness and Communication of Advertising –Creative Thinking – Process – Appeals – Copy Writing - Issues in Creation of Copy Testing –Slogan Elements of Design and Principles of Design

**UNIT-IV: Media Planning**

Advertising Media - Role of Media - Types of Media - Print Media - Electronic Media and other Media - Advantages and Disadvantages – Media Planning - Selection of Media

*Handwritten signature and date: 28/6/22*



## **UNIT-V: Analysis of Market Media**

Media Strategy – Market Analysis -Media Choices - Influencing Factors - Target, Nature, Timing, Frequency, Languages and Geographical Issues - Case Studies

### **III: References:**

1. Bhatia. K.Tej - Advertising and Marketing in Rural India - Mc Millan India
2. Ghosal Subhash - Making of Advertising - Mc Millan India
3. Jeth Waney Jaishri& Jain Shruti - Advertising Management - Oxford university Press
4. Advertising Media Planning, Seventh Edition Paperback – by Roger Baron (Author), Jack Sissors (Author)
5. Media Planning and Buying in 21st Century – Ronald DGeskey
6. Media Planning and Buying: Principles and Practice in the Indian Context – Arpita Menon
7. Publications of Indian Institute of Mass Communications
8. Advertising and Salesmanship. P. Saravanel, Margham Publications
9. Publications of ASCI
10. Web resources suggested by the Teacher concerned and the College Librarian including reading material

### **IV. Co-Curricular Activities:**

**A - Mandatory:** (student training by teacher in the related field skills: total 10 hours):

#### **1. For Teacher:**

Students shall be practically trained, (using actual field material) in classroom and field for 10 hours, in the skills/techniques related to advertising and media planning. Training shall include;

- Collection of data and material, handling of material and sample advertisement preparation.
- slogan preparation, making of advertisement and advertisement strategies
- working with media and report preparation on ethical issues
- preparation of net based advertisements and media planning

**2. For Student:** Students shall individually choose a local or regional advertising agency, visit, study it's processes, strategies, business aspects etc. They may also make a comparative study of media advertisements. Each student has to submit his/her observations as a handwritten Fieldwork/Project work Report not exceeding 10 pages in the given format to the teacher.

**3. Max marks for Fieldwork/Project work Report: 05.**

**4. Suggested Format for Fieldwork/Project work Report (not more than 10 pages):** Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.

**5. Unit tests (IE).**

#### **B - Suggested Co-Curricular Activities**

- Survey on existing products advertisements
- Creation of advertising on several products
- Invited Lectures
- Hands on experience with the help of field experts

*BN*  
*28/6/22*

- Debates, Seminars, Group Discussions, Quiz, etc.
- Assignments, Case studies, Compilation of paper cuttings, Preparation of related videos, Class exhibitions.

**Suggested Question Paper:**

**Max. Marks 75**

**Time: 3 hrs**

SECTION - A (Total 25 marks)  
Answer any FIVE Questions (5×5 Marks)

OUT OF EIGHT COVERING ALL UNITS

SECTION - B (Total 50 marks)  
Answer any FIVE Questions (5×10 Marks)

OUT OF EIGHT COVERING ALL UNITS  
-----

*BN*  
*28/12*



ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

(A Statutory body of the Government of Andhra Pradesh)

**PROGRAMME: FOUR-YEAR B Com. (Hons)**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS (w.e.f. 2020-21 Admitted Batch)

**Skill Enhanced Courses IV Year B Com (Hons)– Semester-V**

Course Code:

Max Marks: 100

**Course:17- B. SALES PROMOTION AND PRACTICE**

(Skill Enhancement Course (Elective), 4 Credits)

**I: Learning Outcomes:**

By the end of the course students are able to:

1. Analyse various sales promotion activities
2. Get exposed to new trends in sales Promotion
3. Understand the concepts of creativity in sales promotion
4. Enhance skills to motivate the salesperson to reach their targets
5. Develop the skills of designing of sales promotion events

**II: SYLLABUS:** Total 75hrs (Teaching 60, Training10, Others 05 including IE etc.)

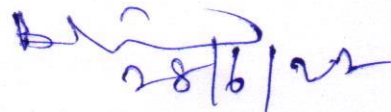
**UNIT-I: Introduction to Sales Promotion:** Nature and Scope of Sales Promotion- Influencing Factors - Sales Promotion and Control - Strengths and Limitations of Sales Promotion – Sales Organization - Setting-up of Sales Organization - Types of Sales Organization.

**UNIT-II: Sales Promotion and Product Life Cycle:** Types of Sales Promotion - Consumer Oriented - Trade Oriented - Sales Oriented - Various Aspects -Sales Promotion methods in different Product Life Cycle – Cross Promotion - Sales Executive Functions- Theories of Personal Selling - Surrogate Selling.

**UNIT-III: Strategies and Promotion Campaign:** Tools of Sales Promotion - Displays, Demonstration, Fashion Shows, Conventions - Conferences, Competitions –Steps in designing of Sales Promotion Campaign – Involvement of Salesmen and Dealers – Promotional Strategies - Ethical and Legal issues in Sales Promotion.

**Unit-IV: Salesmanship and Sales Operations:** Types of Salesman - Prospecting - Pre-approach and Approach - Selling Sequence - Sales budget, Sales territories, Sales Quota's - Point of Sale – Sales Contests - Coupons and Discounts - Free Offers - Showrooms and Exhibitions - Sales Manager Qualities and functions.

**Unit-V: Sales force Management and Designing:** Recruitment and Selection - Training - Induction - Motivation of sales personnel - Compensation and Evaluation of Sales Personnel - Designing of Events for Enhancing Sales Promotion





### III: References:

1. Don.E. Schultz - Sales Promotion Essentials- Mc Graw hill India
2. S.H.H Kazmi & Satish K Batra, Advertising and Sales Promotion- Excel Books
3. Jeth Waney Jaishri & Jain Shruti - Advertising Management - Oxford university Press
4. Dr.Shaila Bootwala Dr.M.D. Lawrence and Sanjay R.Mali -Advertising and Sales Promotion- NiraliPrakashan
5. Successful Sales Promotion – Pran Choudhury
6. Advertising and Sales Promotion Paperback – S. H. H. Kazmi & Satish Batra
7. Publications of ASCI
8. Kazmi & Batra, ADVERTISING & SALES PROMOTION, Excel Books, 2008
9. Web resources suggested by the Teacher concerned and the College Librarian including reading material

### IV. Co-Curricular Activities: (Lecturer Participation: Total 10 Hours)

**A. Mandatory:** (student training by teacher in the related field skills: total 10 hours):

#### 1 For Teacher:

Training of students by the teacher (using actual field material) for 10 hours in the classroom and field for not less than 10 hours on techniques in areas such as;

- Design special tools and techniques for sales promotion
- Planning of sales promotion and strategic planning for given product
- Report Writing on Success Stories of Sales promotion agencies
- Preparation of report on legal issues in sales promotion techniques.

#### 2. For Student:

Students have to get individually training in the field the functional aspects of sales promotion, advertisement, strategic planning, sales promotion agencies and related legal issues, Students have to involve the sales promotion activities as practical training. Take up survey on sales promotional activities of existing products. Each student has to record his/her observations and prepare a handwritten Fieldwork/Project work Report, not exceeding 10 pages, and submit to teacher in the given format.

3) Max marks for Fieldwork/Project work Report: 10

4) Suggested Format for Fieldwork/Project work Report (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.

5. Unit tests (IE).

### V: Suggested Co-Curricular Activities

Assignments, Class seminars, Case studies, Compilation of paper cuttings, Group discussions, Debates, Quiz, Class exhibitions, Preparation of related videos, Invited lectures etc.

#### Suggested Question Paper

Max. Marks 75

Time: 3 hrs

SECTION - A (Total 25 marks)

Answer any FIVE Questions (5×5 Marks)

OUT OF EIGHT COVERING ALL UNITS

SECTION - B (Total 50 marks)

Answer any FIVE Questions (5×10 Marks)

OUT OF EIGHT COVERING ALL UNITS

\*\*\*\*\*

28/6/12



A.P. State Council of Higher Education  
Semester-wise Revised Syllabus under CBCS, 2021-22

Course Code:

Four-Year B. Com. (Hons)  
Domain Subject: COMMERCE  
IV YEAR B.COM (Hons) - Semester -V 8A

Max Marks: 100

**Course 18 B - LOGISTICS SERVICES & PRACTICE**  
(Skill Enhancement Course (Elective) 4 credits)

**I. Learning Outcomes**

Upon successful Completion of the course the student will be able to

1. Appraise the Principles of Logistics and its informatics.
2. Examine the Financial Issues in Logistics sector performance.
3. Describe basic EOQ model and ABC analysis.
4. Determine warehouse safety rules, concepts of Retail Logistics and strategies of Supply Chain Management.

**II. Syllabus Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)**

**UNIT I: Introduction**

Logistics - meaning - Principles of Logistics-Technology & Logistics - Informatics.  
Warehouse-Meaning - Types -Benefits of Warehousing. Transportation-Meaning - Types -  
Benefits. Courier/Express-Meaning- Courier Guidelines -Pricing in Courier -Express Sector for  
international and domestic shipping -Reverse logistics in e-commerce sector.

**UNIT 2: Global Logistics**

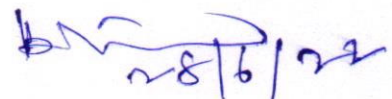
Global Supply Chain-Organizing for Global Logistics-Strategic Issues in Global Logistics  
-Forces driving Globalization- Modes of Transportation in Global Logistics Barriers to Global  
Logistics-Markets and Competition-Financial Issues in Logistics Performance.

**UNIT 3: Inventory**

Need of Inventory-Types of Inventories-Basic EOQ Model-Classification of material - ABC  
Analysis -VED, HML, - Material Requirement Planning (MRP)- meaning and Advantages  
Materials handling and storage systems-Principles of Materials Handling.

**UNIT 4: Ware housing & Distribution Operations**

Need for Warehouse – Importance of warehouse- Stages involved receipt of goods- Advanced  
shipment notice(ASN)-Warehouse Activities-receiving, sorting, loading, unloading ,Picking,  
Packing and dispatch - safety rules and Procedures to be observed in a Warehouse.

  
28/6/22



## Unit 5: Retail Logistics and Supply Chain Management

Concepts of Retail Logistics and supply chain- Supply chain efficiency-Fundamentals of Supply Chain and Importance - SCM concepts and Definitions - Supply chain strategy- Strategic Drivers of Supply Chain Performance – key decision areas – External Drivers of Change.

### III References

1. Vinod V Sople (2009) Logistic Management (2ndEdn.) Pearson Limited.
2. Logistics Management for International Business: Text and Cases, Sudalaimuthu & Anthony Raj, PHI Learning, First Edition, 2009.
3. Fundamentals of Logistics Management (The Irwin / McGraw-Hill Series in Marketing), Douglas Lambert, James R Stock, Lisa M. Ellram, McGraw-hill/Irwin, First Edition, 1998.
4. Fundamentals of Logistics Management, David Grant, Douglas M. Lambert, James R. Stock, Lisa M. Ellram, McGraw Hill Higher Education, 1997.
5. Logistics Management, Ismail Reji, Excel Book, First Edition, 2008.

Web Sources: Web sources suggested by the concerned teacher and college librarian including reading material.

### IV. Co-Curricular Activities:

#### A. Mandatory: (Student training by teacher in the related field skills: 10 hrs)

1. **For Teachers:** Shall give hands-on training to students (using actual field material) in classroom and field in operations of (specific unit/s) logistics sector with reference to material handling and storage processes, warehousing design and financial issues confronted in logistics sector.
2. **Students:** Visit any local logistics provider / local mart etc., observe and understand its operations, financial issues, material handling and storage processes, warehouse design and submit a hand written Fieldwork/Project work Report in the given format on the observations made to the teacher
3. Max marks for Fieldwork/Project work Report: 05.
4. Suggested Format for Fieldwork/Project work Report (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

#### B. Suggested Co-Curricular Activities:

1. Organize short term training on specific technical skills like Zoho, Fresh book, MS Excel....in collaboration with Computer Department or skill training institution (Government or Non-Government Organization).
2. Seminars/Conference/ Workshops on career opportunities in logistics sector, trends in logistics sector, Automation in the sector etc.
3. Real time work experience with logistics sector.
4. Arrange for Interaction with Area Specific Experts.

### V. Suggested Question Paper Pattern:

Max. Marks 75

Time: 3 Hrs

**SECTION A (Total 25**

**marks)**

**Answer any FIVE Questions (5×5 Marks).**

**OUT OF EIGHT COVERING ALL UNITS**

**SECTION B (Total 50 marks)**

**Answer any FIVE Questions (5×10 Marks).**

**OUT OF EIGHT COVERING ALL UNITS**

\*\*\*\*\*

*Handwritten signature and date: 28/6/22*



A.P. State Council of Higher Education  
Semester-wise Revised Syllabus under CBCS, 2020-21

Course Code:

Four - year B.Com. (Hons)  
Domain Subject: COMMERCE  
IV Year B. Com.(Hons) – Semester – V

Max Marks: 100

**Course: 19 B. EXPORT IMPORT PROCEDURE & PRACTICE**  
(Skill Enhancement Course (Elective) 4 credits)

**I. Learning Outcomes:**

Upon successful completion of the course the student will be able to

1. Understand the significance of Export and Import Management and its role in Economy and as job careers
2. Acquire knowledge on Procedures of export and import
3. Involve in pre and post EXIM activities
4. Enhance their skills by practicing in foreign trade

**II. Syllabus:** Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

**UNIT 1: Introduction of EXIM policies and procedures**

Objectives of EXIM policies- Role of export houses in the development of Economy- State Trading Corporations and SEZs - Flow of Procedure for export and import process.

**UNIT 2: Product planning and for import and export**

Export Promotion Councils in India and Commodities Board of India - Its functions and their role - Registration cum Membership Certificate (RCMC) and registration of Export Credit and Guarantee Corporation of India (ECGC)

**UNIT 3: Documentation at the time of EXIM goods**

Commercial documents- Principal and Auxiliary documents - Regulatory documents (relating to Goods, Shipment, Payment, Inspection, Payment, Excisable and FERA)

**UNIT 4: Payment Procedures in foreign trade**

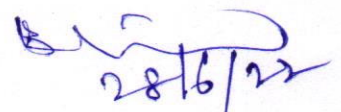
Factors determines for Payment and methods of Receiving Amount -Payment in advance- Documentary Bills- Documentary credit under Letter of Credit- Different types of Letters of Credit - Open account with periodical settlement.

**UNIT 5: Insurance and Shipment of Goods**

Cargo Insurance (Marine)- Types of Marine insurance policies- Kinds of losses - Shipment of goods - Clearing and forwarding agents- its role and significance-Classification of services Essential and Optional services-clearance procedures for export of goods.

**III. References**

1. Rama Gopal.C; Export and Import Procedure- New Age International Publishers
2. Neelam Arora, Export and Import Procedure and documentation- Himalaya Publishing House
3. Dr.SwapnaPilai, Export and Import Procedure & documentation- Sahityabhawan Publications
4. Sudhir kochhar, Export and Import Procedure- Aggarwal Book house

  
28/6/22

5. Web resources suggested by the Teacher concerned and the College Librarian including reading material

#### **IV Co-Curricular Activities:**

##### **A. Mandatory** (Student training by teacher in the related field skills: 10 hrs):

1. **For Teachers:** Training of students by teacher (using actual field material) in classroom and field for not less than 10 hours on techniques of foreign trade by involving students in making observations, preparation of documents, identification of exportable goods and recording experiences of exporters.
2. **For Students:** students shall visit export import houses or related centers and observe processes of identification of exportable goods, registration of RCMC, logistic support and insurance procedures. They shall submit their observations as an individual handwritten Fieldwork/Project work Report in the given format and submit to teacher.
3. Max marks for Fieldwork/Project work Report: 05
4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

##### **B. Suggested Co-Curricular Activities**

1. Training of students by a related field expert.
2. Assignments (including technical assignments like identifying sources of exportable and Excisable goods, Case Studies of export procedures and the success stories and getting practical experiences by exporting Agricultural and local products including DWACRA
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Visits to exporting units. SEZs and Export houses
5. Invited lectures and presentations on related topics by field experts.

#### **V. Suggested Question Paper Pattern:**

Max. Marks 75

Time: 3 hrs

SECTION - A (Total 25 marks)

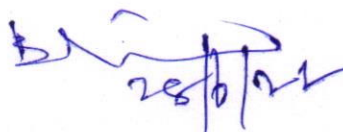
Answer any FIVE Questions (5×5 Marks)

OUT OF EIGHT COVERING ALL UNITS

SECTION - B (Total 50 marks)

Answer any FIVE Questions (5×10 Marks)

OUT OF EIGHT COVERING ALL UNITS

  
28/6/22



A.P. State Council of Higher Education  
Semester-wise Revised Syllabus under CBCS, 2020-21

Course Code:

Four-year B.Com. (Hons)  
Domain Subject: **COMMERCE**  
IV Year B. Com.(Hons) – Semester – V

Max Marks: 100

**Course- 20-B. LIFE INSURANCE WITH PRACTICE**

(Skill Enhancement Course (Elective), 4 Credits)

**I: Course Learning Outcomes**

After completing the course, the student shall be able to:

1. Understand the Features of Life Insurance , schemes and policies and insurance companies in India
2. Analyze various schemes and policies related to Life Insurance sector
3. Choose suitable insurance policy for given situation and respective persons
4. Acquire Insurance Agency skills and other administrative skills
5. Acquire skill of settlement of claims under various circumstances

**II. Syllabus:** Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

**Unit-I: Features of Life insurance contract**

Life Insurance- Features- Advantages - Group Insurance – Group Gratuity Schemes - Group Superannuation Schemes, Social Security Schemes- Life Insurance companies in India.

**Unit-II: Plans of Life Insurance**

Types of Plans: Basic - Popular Plans – Term Plans-Whole Life-Endowment-Money Back-Savings-Retirement-Convertible - Joint Life Policies - Children's Plans - Educational Annuity Plans - Variable Insurance Plans – Riders

**Unit-III: Principles of Life Insurance**

Utmost Good Faith- Insurable Interest- Medical Examination - Age proof, Special reports - Premium payment - Lapse and revival – Premium, Surrender Value, Non-Forfeiture Option - Assignment of Nomination- Loans – Surrenders – Foreclosure.

**Unit-IV: Policy Claims**

Maturity claims, Survival Benefits, Death Claims, Claim concession - Procedures - Problems in claim settlement - Consumer Protection Act relating to life insurance and insurance claims.

**Unit-V: Regulatory Framework and Middlemen**

Role of IRDAI & other Agencies - Regulatory Framework - Mediators in Life Insurance – Agency services – Development Officers and other Officials.

**III: References:**

1. G. S. Pande, Insurance – Principles and Practices of Insurance, Himalaya Publishing.
2. C. Gopalkrishna, Insurance – Principles and Practices, Sterling Publishers Private Ltd.
3. G. R. Desai, Life Insurance in India, MacMillan India.
4. M. N. Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.
5. M.N.Mishra, Modern Concepts of Insurance, S.Chand& Co.
6. P.S. Palandi, Insurance in India, Response Books – Sagar Publications.
7. Taxman, Insurance Law Manual.



8. <https://www.irdai.gov.in>

9. <https://www.policybazaar.com>

10. Web resources suggested by the Teacher concerned and the College Librarian including reading material

#### IV. Co-Curricular Activities:

**A. Mandatory** (Student training by teacher in the related field skills: 10 hrs.):

1. **For Teachers:** Training of students by teacher (using actual field material) in classroom/field for not less than 10 hours on techniques/skills of life insurance sector from opening of insurance policies to settlement of claims.

a. Working with websites to ascertain various LIC Companies and their schemes in Life Insurance sector (Ref. unit-1)

b. Working with websites to ascertain various policies in Life Insurance sector (Ref. unit-2)

c. Working with websites like policy bazaar.com for Calculation of Premium for Specified policies and ascertain various options under policy (ref. unit-3)

d. Preparation of statements for claims under various policies working with specified Life Insurance Company for settlement of Claims under different circumstances (Ref. Unit 4)

e. Prepare the students to choose the Life Insurance field and show the opportunities in public and private insurance companies. (ref. Unit.5)

2. **For Students:** Students shall take up individual Fieldwork/Project work and make observations on the procedures followed in the life insurance activities including identifying customers, filling applications, calculation of premium and settlement of insurance claims. Working with Insurance Agents and Life Insurance companies may be done if possible. Each student shall submit a hand-written Fieldwork/Project work Report on his/her observations in the given format to teacher.

3. Max marks for Fieldwork/Project work Report:05

4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.

5. Unit tests (IE).

#### B. Suggested Co-Curricular Activities

1. Training of students by a related field expert.

2. Assignments including technical assignments like Working with any insurance Company for observation of various policies, premiums, claims, loans and other activities.

3. Seminars, Conferences, discussions by inviting concerned institutions

4. Field Visit

5. Invited lectures and presentations on related topics

#### V. Suggested Question Paper Pattern:

Max. Marks 75

Time: 3 hrs

SECTION - A (Total 25 marks)

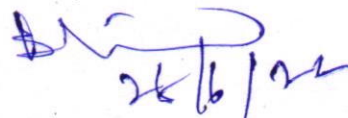
Answer any FIVE Questions (5×5 Marks)

Out of Eight Questions covering all units

SECTION - B (Total 50 marks)

Answer any FIVE Questions (5×10 Marks)

Out of Eight Questions covering all units

-----  




A.P. State Council of Higher Education  
Semester-wise Revised Syllabus under CBCS, 2020-21

Course Code:

Four-year B.Com. (Hons)  
Domain Subject: **COMMERCE**  
IV Year B. Com. (Hons) – Semester – V

Max Marks: 100

**Course 21- B. GENERAL INSURANCE PROCEDURE AND PRACTICE**  
(Skill Enhancement Course (Elective), 4 Credits)

**I: Course Learning Outcomes**

After completing the course, the student shall be able to:

1. Understand the Features of General Insurance and Insurance Companies in India
2. Analyze various schemes and policies related to General Insurance sector
3. Choose suitable insurance policy under Health, Fire, Motor, and Marine Insurances
4. Acquire General Insurance Agency skills and administrative skills
5. Apply skill for settlement of claims under various circumstances

**II. Syllabus:** Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

**Unit-I: Introduction**

General Insurance Corporation Act - General Insurance Companies in India - Areas of General Insurance- Regulatory Framework of Insurance- IRDA - Objectives -Powers and Functions - Role of IRDA- Insurance Advisory Committee.

**Unit-II: Motor Insurance**

Motor Vehicles Act 1988 - Requirements for compulsory third party insurance – Policy Documentation & Premium- Certificate of insurance – Liability without fault – Compensation on structure formula basis - Hit and Run Accidents.

**Unit-III: Fire & Marine Insurance**

Kinds of policies – Policy conditions –Documentation- Calculation of premium- Calculation of Loss- Payment of claims.

**Unit-IV: Agriculture Insurance**


Types of agricultural insurances - Crop insurance - Problems of crop insurance - Crop Insurance Vs Agricultural relief - Considerations in Crop insurance - Live Stock Insurance.

**Unit-V: Health & Medical Insurance**

Types of Policies-Calculation of Premium- Riders-Comprehensive Plans-Payment of Claims.

**III: References:**

1. M. N. Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.
2. M.N.Mishra, Modern Concepts of Insurance, S.Chand & Co.
3. P.S. Palandi, Insurance in India, Response Books – Sagar Publications.
4. C. Gopalkrishna, Insurance – Principles and Practices, Sterling Publishers Private Ltd.
5. G. R. Desai, Life Insurance in India, MacMillan India.
7. <https://www.irdai.gov.in>
8. <https://www.policybazaar.com>





9. Web resources suggested by the Teacher concerned and the College Librarian including reading material.

#### IV. Co-Curricular Activities

**A. Mandatory:** (Student training by teacher in the related field skills: 10 hrs.)

1. **For Teachers:** Training of students by teacher (using actual field material) in classroom and field for not less than 10 hours on techniques/skills in aspects of General Insurance area including calculation of premium and claim settlements.
  - a. Ascertain the regulatory frame work and functions of IRDA and Insurance Advisory Committee with respect to important cases in General Insurance Field (Ref. unit-1)
  - b. Working with specified GIC Company and analyze the documentation procedure and Premium payment with respect to Motor & Other insurances (ref. unit-2)
  - c. Working with specified GIC Company and analyze the documentation procedure for Policy agreement and payment of Claims of General Insurance (ref. unit-3)
  - d. Working with Banks and Cooperative Societies with respect to Crop Insurance and Claims Settlement (Ref. unit 4)
  - e. Working with specified Medical Insurance Companies to ascertain various policies under medical insurance and settlement of claims (ref. Unit.5)
2. **For Students:** Students shall individually undertake Fieldwork/Project work and make observations on the procedures and processes of various insurance policies and claims in real time situations. Working with Insurance Agents and General Insurance companies is preferred. Each student shall submit a hand-written Fieldwork/Project work Report on his/her observations in the given format to teacher.
3. Max marks for Fieldwork/Project work Report: 10
4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, Contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE)

#### B. Suggested Co-Curricular Activities

1. Training of students by a related field expert.
2. Assignments including technical assignments like Working with General Insurance companies for observation of policies and claims under certain policies.
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Field Visit
5. Invited lectures and presentations on related topics

#### V. Suggested Question Paper Pattern:

Max. Marks 75

Time: 3 hrs

##### SECTION - A (Total 25 marks)

Answer any FIVE Questions (5×5 Marks)

Out of Eight Questions covering all units

##### SECTION - B (Total 50 marks)

Answer any FIVE Questions (5×10 Marks)

Out of Eight Questions covering all units

\*\*\*\*\*

*BN*  
*28/6/22*



**ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION**

(A Statutory body of the Government of Andhra Pradesh)

REVISED UG SYLLABUS UNDER CBCS

(Implemented from Academic Year 2020-21)

PROGRAMME: FOUR YEAR B.Com. (Hons)

Domain Subject: Commerce**Skill Enhancement Courses (SECs) for Semester V, from 2022-23** (Syllabus with Learning Outcomes, References, Co-curricular Activities & Model Q.P. Pattern)Structure of SECs for Semester- V

(To choose Four pairs from the Nine alternate pairs of SECs)

(For each SEC: Hours/Week: 05, Credits: 4, Max Marks: 100)

Pairs of Skill Enhancement Courses (SEC) under each series in Commerce for Semester-V.

Course No.	Series-A: Accountancy	Course No.	Series-B: Services	Course No.	Series-C: E commerce
	Course Name		Course Name		Course Name
16-A	Advanced Corporate Accounting	16-B	Advertising and Media Planning	16-C	Digital Marketing
17-A	Software Solutions to Accounting	17-B	Sales Promotion and Practice	17-C	Service Marketing
18-A	Management Accounting	18-B	Logistics Services and Practice	18-C	Income Tax Procedure & Practice
19-A	Cost Control Techniques	19-B	EXIM Procedure and practice	19-C	GST Procedure & Practice
20-A	Stock Markets	20-B	Life Insurance with Practice	20-C	E Commerce
21-A	Stock Market Analysis	21-B	General Insurance with practice	21-C	E filing



Note: In Semester-V a B.Com. General students have to study Four pairs of SECs (a total of 6 courses). The Pairs are, SEC numbers 16 & 17, 18 & 19 and 20 & 21. As there shall be choice to students under CBCS, a total of 9 pairs shall be offered from which B.Com. General students have to choose a total of Four pairs of SECs.

The 9 pairs are from 3 series namely (A) Accountancy, (B) Services and (C) E-Commerce. Students can, however, choose their **Four** pairs from any of the **Nine** pairs but a pair shall not be broken.

For example students can choose any Four pairs like the following;

16-A & 17-A (from Accountancy), 18-B, 19-B (from Services) and 20-C, 21-C from E-Commerce.

Or 16-A & 17-A, 18-C & 19-C and 20-B & 21-B

Or 16-B & 17-B, 18-A & 19-A and 20-C & 21-C

Or 16-B & 17-B, 18-C & 19-C and 20-A & 21-A

Or 16-C & 17-C, 18-B & 19-B and 20-A & 21-A

Or 16-C & 17-C, 18-A & 19-A and 20-B, 21-B

Whereas, B.Com Computers Students can choose any two pairs from the above 9 pairs.

Note-2: One of the main objectives of Skill Enhancement Courses (SEC) is to inculcate skills related to the domain subject in students. The syllabus of SEC will be partially skill oriented. Hence, teachers shall also impart practical training to students on the skills embedded in syllabus citing related real field situations.

*BN*  
28/6/22



A.P. State Council of Higher Education  
Semester-wise Revised Syllabus under CBCS, 2020-21

Course Code:

Four-Year B. Com. (Hons)  
Domain Subject: COMMERCE  
IV YEAR B.COM (HONS) - Semester -V-

Max Marks: 100

Time: 3 Hrs

**Course 16-C: DIGITAL MARKETING**  
(Skill Enhancement Course (Elective) 4 credits)

**I. Learning Outcomes**

Upon successful completion of the course students will be able to;

1. Analyze online Micro and Macro Environment
2. Design and create website
3. Discuss search engine marketing
4. Create blogs, videos, and share

**II. Syllabus:** Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

**Unit 1: Introduction**

Digital marketing: Meaning – importance – traditional online marketing vs digital marketing – online market place analysis Micro Environment – Online Macro Environment - trends in digital marketing – competitive analysis.

**Unit – II: Web site planning and creation**

Web Site: meaning – objectives – components of website - website creation – incorporation of design and– adding content, installing and activating plugins.

**Unit 3: Search Engine Optimization (SEO)**

SEO: Meaning – History and growth of SEO –Importance of Search Engine - On page Optimization – off page optimization – Role of Search Engine Operation- google Ad words – Search Engine Marketing: Campaign Creation – Ad Creation, Approval and Extensions.

**Unit 4: Social Media Marketing:**

Meaning of social media and Social Media Marketing – social Management tools-strategy and planning – social media network – Social Networking – video creation and sharing – use of different social media platforms - Content creation - Blogging – Guest Blogging.

**Unit 5: Email marketing:**

Meaning – Evolution of email – importance of email marketing – Development and Advancements in e mail marketing - email marketing platforms – creating and Tracking emailers–create forms – create opt-in lists – mapping industry trends and eliminating spam messages.

**III. References**

1. Digital Marketing for Dummies by Ryan Deiss & Russ Henneberry, publisher John Wiley first edition 2020.
2. Youtility by JayBaer, Published by Gilda Media L C Portfolio 2013,
3. Epic Content Marketing by Joe Pulizzi, McGraw-Hill Education, 2013

BN  
28/6/22

4. New Rules of Marketing and PR by David Meerman Scott. Wiley, 2017
5. **Social Media Marketing All-in-one Dummies** by Jan Zimmerman, Deborah Ng, John Wiley & Sons.
6. Digital Marketing 2020 by Danny Star, Independently Published, 2019
7. Web sources suggested by the concerned teacher and college librarian including reading material.

#### **IV. Co-Curricular Activities:**

##### **A. Mandatory** (Student training by teacher in field related skills: 10 hrs.):

1. **For Teachers:** teacher shall train students (using actual field material) in classroom/field for not less than 10 hours in the skills in digital marketing viz., SEO, SEM, Social media Marketing, content writing, e-mail marketing, web designing and development, Blogging, Google ad words.
2. **Students:** Students shall individually undertake an online study on any aspect such as Analysis of local online Micro and Macro Environment and make a trend analysis of digital marketing, Build a blog on any topic or subject of their interest, Develop website to market for (real/imaginary) product or service, Create video with product or service description to evoke customer attention. Each student has to submit his/her observations as a handwritten Fieldwork/Project work Report not exceeding 10 pages in the given format to the teacher.
3. Max marks for Fieldwork/Project work Report: 05.
4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

##### **B. Suggested Co-Curricular Activities**

1. Organize short term training on Digital Marketing in collaboration with local or online skill providers.
2. Seminars/Conference/ Workshops on significant and emerging areas in Digital Marketing
3. Real time work experience with Digital marketing service providers.
4. Arrange for Interaction with Area Specific Experts.

#### **V. Suggested Question Paper Pattern:**

Max. Marks 75

Time: 3 hrs

##### **SECTION - A (Total 25 marks)**

Answer any FIVE Questions (5×5 Marks)

OUT OF EIGHT. COVER ALL UNITS

##### **SECTION - B (Total 50 marks)**

Answer any FIVE Questions (5×10 Marks)

OUT OF EIGHT. COVER ALL UNITS

-----

*BL*  
*20/6/22*



A.P. State Council of Higher Education  
Semester-wise Revised Syllabus under CBCS, 2020-21

Course Code:

Four-Year B. Com. (Hons)  
Domain Subject: **COMMERCE**  
**IV YEAR B.COM (HONS) - Semester -V**

Max Marks: 100

Time: 3Hrs

**Course 17 C -Service Marketing**  
(Skill Enhancement Course (Elective) 4 credits)

**I. Learning Out comes**

Upon successful completion of the course the student will be able to;

1. Discuss the reasons for growth of service sector.
2. Examine the marketing strategies of Banking Services, insurance and education services.
3. Review conflict handling and customer Responses in services marketing
4. Describe segmentation strategies in service marketing.
5. Suggest measures to improve services quality and their service delivery.

**II. Syllabus:** Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

**Unit 1: Introduction: Nature and Scope of services**

Introduction: Nature and Scope of services characteristics of services, classification of services – need for service marketing - reasons for the growth of services sector, Overview of marketing Different Service Sectors -Marketing of Banking Services -Marketing in Insurance Sector - Marketing of Education Services.

**Unit-2: Consumer Behavior in Services Marketing**

Customer Expectations on Services- Factors influencing customer expectation of services. - Service Costs experienced by Consumer, the Role of customer in Service Delivery, Conflict Handling in Services, Customer Responses in Services, Concept of Customer Delight

**Unit-3: Customer Relationship marketing and Services Market Segmentation.**

Customer Relationship marketing: Meaning -Importance of customer & customer's role in service delivery, Benefits of customer relationship, retention strategies. Services Market Segmentation: - Market segmentation -Basis & Need for segmentation of services, bases of segmentation services, segmentation strategies in service marketing.

**UNIT 4: Customer Defined Service Standards.**

Customer Defined Service Standards - Hard and Soft, Concept of Service Leadership and Service Vision -Meeting Customer Defined Service Standards -Service Flexibility Versus Standards - Strategies to Match Capacity and Demand - managing Demand and Supply of Service –applications of Waiting Line and Queuing Theories to Understand Pattern Demand.

*BL*  
*28/6/22*



### **Unit 5: Service Development and Quality Improvement.**

Service Development – need, importance and Types of New Services - stages in development of new services, service Quality Dimensions - Service Quality Measurement and Service Mapping, Improving Service Quality and Service Delivery, Service Failure and Recovery.

#### **III. References**

1. John E.G. Bateson, K.Douglas Hoffman: Services Marketing, Cengage Learning, 4e, 2015 publication
2. Vinnie Jauhari, Kirti Dutta: Services Marketing: Operations and Management, Oxford University Press, 2014.
3. Valarie A. Zeithaml and Mary Jo-Bitner: Services Marketing – Integrating Customer Focus Across The Firm, Tata McGraw Hill Publishing Company Ltd., 6e, 2013.
4. Nimit Chowdhary, Monika Chowdhary, Textbook of Marketing Of Services: The Indian Experience, Macmillan, 2013.
5. K. Rama Mohana Rao, Services Marketing, Pearson, 2e, 2011.
6. Dr. K. Karunakaran, Service Marketing (Text and Cases in Indian Context), Himalaya Publications.
7. Web sources suggested by the concerned teacher and college librarian including reading material.

#### **IV. Co-Curricular Activities:**

**A. Mandatory** (Student training by teacher in field related skills: 10 hrs.):

**1. For Teachers:** Teacher shall train students (using actual field material) in classroom/field for 10 hours in the skills in service marketing such as planning and designing marketing strategies for any real/imaginary service of their interest, procedure to identify customer behavior and their satisfaction for any service and issues thereof.

**2. Students:** Students shall individually take up a study on marketing strategies adopted (w.r.t.) any one specific service product) adopted by any of the service providers like Banking, Insurance, Telecom companies, (BSNL, Reliance Jio, Airtel, etc.) any other sector like electric household appliances, hospitals, hotels etc. Assess Customer expectations and Customer satisfaction feedback on services provided by Network providers. Of Mobile Companies/Banking/Insurance/hospitals Zamoto, Swiggy, etc. Each student has to submit his/her observations as a handwritten Fieldwork/Project work Report not exceeding 10 pages in the given format to the teacher.

**3. Max marks for Fieldwork/Project work Report: 05.**

**4. Suggested Format for Fieldwork/Project work (not more than 10 pages):** Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.

**5. Unit tests (IE).**

BN  
28/6/22

**B. Suggested Co-Curricular Activities**

1. Organize short term training on specific technical skills in collaboration with Computer Department or skill training institution (Government or Non-Government Organization). Like Zoho, Fresh book, MS Excel....
2. Seminars/Conference/ Workshops on emerging trends in service marketing
3. Real time work experience with service marketing providers
4. Arrange for Interaction with Area Specific Experts.

**V. Suggested Question Paper Pattern:**

Max. Marks 75

Time: 3 hrs

SECTION - A (Total 25 marks)

Answer any FIVE Questions (5×5 Marks)

OUT OF EIGHT. COVER ALL UNITS

SECTION - B (Total 50 marks)

Answer any FIVE Questions (5×10 Marks)

OUT OF EIGHT. COVER ALL UNITS

\*\*\*\*\*

BL  
28/6/22



A.P. State Council of Higher Education  
Semester-wise Revised Syllabus under CBCS, 2020-21

Course Code:

Four-year B.Com. (Hons)  
Domain Subject: **COMMERCE**  
IV Year B. Com.(Hons) – Semester – V

Max Marks: 100

Time: 3 Hrs

**Course-18-C. INCOME TAX ASSESSMENT PROCEDURES AND PRACTICE**  
(Skill Enhancement Course (Elective), 4 Credits)

**I: Course Learning Outcomes**

After successfully completing the course, the student shall be able to:

1. Understand the basic concepts in computation of tax liability under all heads of income of the individuals.
2. Analyze the clubbing provisions, aggregate income after set-off and carry forward of losses under the Income Tax Act.
3. Compute taxable income and tax liability of individuals and firms.
4. Acquire the ability to file online returns of income.
5. Acquire skills of TDS/TCS and online filing of Tax returns.

**II. Syllabus:** Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

**Unit-I: Computation of Total Income and Tax Liability**

Computation of Total Income and Tax Liability of Individuals- Firms and Companies - Procedure for Assessment including Problems in calculation of tax for firms & Companies

**Unit-II: Clubbing of Income-Set off of Losses**

Meaning of clubbing of income- Different items come under the provisions of clubbing of income

Meaning of set-off of losses and carry-forward and set-off of losses – Types of set-off - Intra-set off and Inter-set off

**Unit-III: Tax Payment- Penalties**

Advance Payment of Tax - Persons liable to pay Advance Tax – Procedure for Computation of Advance Tax – Due Dates for the Payment of Advance Tax - Consequences of Non-payment of Advance Tax- Refund of tax, interest on refund – Appeals and Revisions

**Unit-IV: Returns Filing**

Procedure for Assessment - Filing of Return – Prescribed Forms for filing of Returns – PAN & TAN - On-line filing of Returns- 26 AS - Traces.

**Unit-V: TDS & TCS and e-Filing**

TDS-TCS- Provisions in brief relating to TDS/TCS- Schedule for deposit & Submission of Returns of TDS- Form-16 generation.

**III: References:**

1. Systematic Approach to Income Tax, Girish Ahuja & Ravi Gupta, Bharat Law House Pvt. Ltd, New Delhi.
2. Income Tax, Vinod K. Sinhanian & Monica Sinhanian, Taxmann Publications Pvt. Ltd, New Delhi.
3. Taxation Law & Practice, Mehtrotra & Goyal, Sahitya Bhavan Publications, Agra.
4. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
5. Vinod K. Singhanian, Taxman's Direct Taxes Planning and Management.

*[Handwritten signature]*  
28/6/22



6. Bhagawati Prasad, Direct Taxes Laws Practice, Vishwa Prakashan.
7. <https://incometaxindia.gov.in>
8. Web resources suggested by the Teacher concerned and the College Librarian including reading material

#### IV. Co-Curricular Activities

##### A. Mandatory (Student training by teacher in field related skills: 10 hrs.):

1. **For Teachers:** Training of students by the teacher (using actual field material) in classroom/field for not less than 10 hours on techniques in tax consultancy, Income Tax calculation and Tax filing. Tax filing in respect to individuals, firms and Corporate. Income Tax Portal for a selected Tax Payer. Each student has to be trained in using forms for filing of returns.
  - a. Tax Calculation and preparation of Annexure w.r.t employees in the institutions and selected organizations (ref. unit-1)
  - b. Working with Clubbing income and set of losses/carry forward losses for a given Company/organization (ref. unit-2)
  - c. Working with CBDT website for Income Tax website for various provisions and Penalties (ref. unit-3)
  - d. Working with Online tax portal for downloading different formats (ref. unit 4)
  - e. Preparation of TDS and TCS reports and generating Form 16 from respective DDO (ref. unit.5)
2. **For Students:** Students shall individually take up a field study and make observations on Tax Assessment and Submission of Tax Return to Income tax department, payment of tax and other formalities. They may also work with an Income Tax Practitioner and participate in the real time submissions of Tax. Each student has to submit his/her observations as a handwritten Fieldwork/Project work Report not exceeding 10 pages in the given format to the teacher.
3. Max marks for Fieldwork/Project work Report: 05
4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, Contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

##### B. Suggested Co-Curricular Activities

1. Training of students by a related field expert.
2. Assignments including technical assignments like Working with Tax Consultancy for observation of Tax Assessment and Return Filing Procedure.
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Field Visit
5. Invited lectures and presentations on related topics

#### V. Suggested Question Paper Pattern:

Max. Marks 75

Time: 3 hrs

SECTION - A (Total 25 marks)

Answer any FIVE Questions (5×5 Marks)

SECTION - B (Total 50 marks)

Answer any FIVE Questions (5×10 Marks)

-----

*[Handwritten signature]*  
28/6/22

A.P. State Council of Higher Education  
Semester-wise Revised Syllabus under CBCS, 2020-21

Course Code:

Four-year B.Com. (Hons)  
Domain Subject: **COMMERCE**  
IV Year B. Com.(Hons) – Semester – V

Max Marks: 100

Time: 3Hrs

**Course 19-C-GOODS AND SERVICES TAX WITH TALLY**  
(Skill Enhancement Course (Elective), 4 Credits)

**I: Course Learning Outcomes**

After completing the course, the student shall be able to:

1. Understand the concept of Liability and Payment of GST
2. Create a new company in Tally with GST components and establish environment for GST Voucher entry.
3. Comprehend the utilization of input tax credit, and the reverse charge mechanism in GST
4. Acquire Skills of preparation of GST Returns in accordance with GST Law and Tally
5. Acquire skill of online payment of GST through GST Portal.

**II. Syllabus:** Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

**Unit 1: GST- Liability and Payment**

Output tax liability - Input tax credit utilization-- Schedule for payment of GST- Interest/penalty for late/non-filing of return-Payment of GST- GST Network

**Unit-II: GST – Accounting Masters and Inventory Masters in Tally**

Company Creation- General Ledgers & GST Ledgers Creation - Stock Groups , Stock Items and Unit of Measure - GST Rate Allocation to Stocks

**Unit-III: GST Voucher Entry**

GST Vouchers - Customizing the Existing Voucher types with applicable GST Rates –Mapping of Input Tax Credit on Purchase Vouchers - Output Tax on Sales Vouchers- Purchase and Sales Voucher Entries with Single Rated GST and Multiple Rated GST Goods.

**Unit-IV: GST Returns**

Regular Monthly returns and Annual Return- Returns for Composition Scheme- Generation of Returns - GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B

**Unit-V: Payment of GST online**

Payment of GST- Electronic Filing of GST Returns – Refunds – Penalties- Administrative structure of GST Officers- Powers- Jurisdiction.

*Handwritten signature and date: 28/6/22*

**III: References:**



1. Ahuja, Girish, Gupta Ravi, GST & Customs Law.
2. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
3. Bansal, K. M., GST & Customs Law, Taxmann Publication.
4. Singhanian, Vinod K. and Singhanian Monica. Students' guide to Income Tax. University Edition. Taxmann Publications Pvt Ltd., New Delhi.
5. Sisodia Pushpendra, GST Law, Bharat Law House.
6. **Web resources:** <https://cbic-gst.gov.in>
7. Web resources suggested by the Teacher concerned and the College Librarian including reading material

#### IV. Co-Curricular Activities

##### A. Mandatory (Student training by teacher in field related skills: 10 hrs.):

1. **For Teachers:** Training of students by the teacher (using actual field material) in classroom/ field for not less than 10 hours on techniques in computation of and online submission of GST. On Tally ERP 9 for entering entries of a selected firm.
  - a. Calculation of output tax liability and input Tax Credit through voucher entries (ref. unit-1)
  - b. Creation of Company and working with Masters in Tally ERP9 (ref. unit-2)
  - c. Voucher entry along with Input tax and output taxed entries (ref. unit-3)
  - d. Preparation of GST Returns for regular dealer and composite dealer in tally (Ref. unit 4)
  - e. Online Payment of GST using Tally (ref. unit.5)
2. **For Students:** Students shall take up individual field study on Entry of GST Voucher, Calculation of Input Tax and Output Tax including single rated /multi rated GST with a selected organizations. Submission of online GST Returns for a selected business firm. Each student has to submit his/her observations as a handwritten Fieldwork/Project work Report not exceeding 10 pages in the given format to the teacher.
3. Max marks for Fieldwork/Project work Report: 05.
4. Suggested Format for Fieldwork/Project work Report (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

##### B. Suggested Co-Curricular Activities

1. Training of students by a related field expert.
2. Assignments including technical assignments like Working with Tally for Observation of real-time entries for transaction of accounting with inventory
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Field Visit
5. Invited lectures and presentations on related topics.

#### V. Suggested Question Paper Pattern:

Max. Marks 75

Time: 3 hrs

##### SECTION - A (Total 25 marks)

Answer any FIVE Questions (5×5 Marks).

OUT OF EIGHT COVERIBG ALL UNITS

##### SECTION - B (Total 50 marks)

Answer any FIVE Questions (5×10 Marks)

OUT OF EIGHT COVERIBG ALL UNITS

-----

*BN*  
28/16/22



A.P. State Council of Higher Education  
Semester-wise Revised Syllabus under CBCS, 2020-21

Course Code:

Four-year B.Com. (Hons)  
Domain Subject: **COMMERCE**  
IV Year B. Com.(Hons) – Semester – V

Max Marks: 100

Time: 3 Hrs

Course **20C: E COMMERCE**  
(Skill Enhancement Course) (Elective 4 Credits)

**I. Learning Outcomes:**

By the completion of the course, the students are able to

1. Understand the mechanism of ecommerce
2. Equip specialization in website designing for e commerce
3. Enhance their skills in operational services of e commerce
4. Involve in activities of e commerce
5. Able to create awareness among the public on commerce activities

**II. Syllabus** Total 75hrs (Teaching 60, Training 10 and others 05 including IE etc)

**UNIT 1: Introduction, Nature and Scope**

Introduction- Definition –importance- Nature and scope of e commerce-Advantages and limitations-Types of ecommerce – B2B,B2C,C2B,C2C,B2A,C2A- Framework e commerce

**UNIT 2:- Environmental and Technical support Aspects**

Technical Components- Internet and its component structure-Internet Vs Intranet, Vs Extranet and their differences-Website design- its structure-designing, developing and deploying the system-

**UNIT 3. –Security and Legal Aspects**

Security environment –its preliminaries and precautions-protecting Web server with Firewalls-Importance of Digital Signature –its components – Cyber Law-Relevant Provisions of IT Act 2000.

**UNIT 4. - Operational Services of e Commerce**

E retailing –features- E Services-Banking, Insurance, Travel, Auctions, Learning, Publication and Entertainment-Payment of utilities (Gas, Current Bill, Petrol Products)- On Line Shopping (Amazon, Flip kart, Snap deal etc.)

**UNIT 5.–E Payment System**

Types of e payment system- its features-Digital payments (Debit Card/Credit Cards, Internet Banking, Mobile wallets- Digital Apps (unified Payment Services-Phone Pay, Google Pay, BHIM Etc.) Unstructured Supplementary Services Data (Bank Prepaid Card, Mobile banking)-

**III. References:**

1. Bharat Bhaskar , Electronic Commerce Framework, Technology and Application.  
McGraw Hill Education
2. Bajaj,D.Nag,E Commerce, Tata McGraw Hill Publication
3. Whitely David , E-Commerce, McGraw Hill
4. TN Chhabra ,E Commerce, Dhanapat Rai & Co
5. Dave Chaffey, E Business and E Commerce Management, Pearson Publication
6. Dr.Pratik Kumar Prajapati, Dr.M.Patel, E Commerce , Redshine Publication

*Signature*  
28/6/22



7. Web resources suggested by the Teacher concerned and the College Librarian including reading material

**IV Co-Curricular Activities (teacher participation: total 15 hours):**

**A. Mandatory**

**1. For Teachers:** Training of students by the teacher (using actual field material) in classroom and field for a total of not less than 10 hours on the skills of listing out the local institutions who are involved in e commerce activities, Identifying the institutions and their experience in operational activities of e commerce, Case studies are to be analyzed of various problems raised at the time of e payment and operational activities of e commerce

**2. For Students:** Students shall individually undertake field study by contact website designers and studying various procedures adopted by the merchants and individuals and their experiences. Each student has to record and submit his/her observations in a handwritten Fieldwork/Project work Report not exceeding 10 pages to teacher in the given format.

3. Max marks for Fieldwork/Project work Report: 05.

4. Suggested Format for Fieldwork/Project work Report (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.

5. Unit tests (IE).

**B. Suggested Co-Curricular Activities**

1 Training of students by a related field expert.

2. Assignments (including technical assignments like volume of business operated through e commerce, Case Studies of problems raised at the time of e commerce

3. Seminars, Conferences, discussions by inviting concerned institutions

4. Conduct surveys on pros and cons of ecommerce

5. Invited lectures and presentations on related topics by field experts.

**V. Suggested Question Paper Pattern:**

Max. Marks 75

Time: 3 hrs

SECTION - A (Total 25 marks)

Answer any FIVE Questions (5×5 Marks)

OUT OF EIGHT COVER ALL UNITS

SECTION - B (Total 50 marks)

Answer any FIVE Questions (5×10 Marks)

OUT OF EIGHT COVERING ALL UNITS

\*\*\*\*\*

*BN*  
*28/6/22*

A.P. State Council of Higher Education  
Semester-wise Revised Syllabus under CBCS, 2020-21

Course Code:

Four-year B.Com. (Hons)  
Domain Subject: **COMMERCE**  
IV Year B. Com.(Hons) – Semester – V

Max Marks: 100

Time: 3 Hrs

**Course 21 C: e FILING**  
(Skill Enhancement Course (Elective) 4crédits)

**Learning Outcomes:**

- By the completion of the course, the students are able to
- Understand and apply basic knowledge of Indian Tax System
  - Equip specialization in taxation system
  - Enhance their skills in presenting returns
  - Involve in activities of Chartered Accountants for filing returns
  - file returns of Income Tax and GST

**II. Syllabus:** Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

**UNIT 1: Introduction, Nature and Scope**

Introduction- Definition –importance and scope of returns--Types of Assesses –under Income Tax and Goods and Service Tax-Sources of income-

**UNIT 2:- Returns filing under Income Tax**

Types of Returns- Mode of filing-Manual-Electronic Bureau of Internal Revenue Form (eBIR) Electronic Filing and Electronic and Payment System (eFPS)-for Individuals- ITR1, ITR2, ITR3, ITR4, For Firms and Companies ITR5, ITR6, ITR7.

**UNIT 3: –Penalties and Prosecution under Income Tax**

Nonpayment, failure to comply,-Concealment-, Book Audit, Loans-International transactions, TDS

**UNIT 4:-Returns filing under Goods Service Tax**

GSTR1, GSTR2, GSTR2A, GSTR3B, GSTR4, GSTR5, GSTR6

**UNIT 5.–Penalties and Prosecution under GST**

Differences between fees and penalty-Types of penalties under section 122 to 138

**III. References:**

1. Varun Panwar ,Jyothi Mahajan Introduction to efilling returns MKM Publishers
2. Hemachandjain and H.N.Tiwari Computer Application in Business Taxman's Publication
3. SusheelaMadan Computer Application in Business MKM Publishers
4. [www.incometaxindiafiling.gov.in](http://www.incometaxindiafiling.gov.in)
5. [www.taxguru.in](http://www.taxguru.in)
6. [www.bharatlaws.com](http://www.bharatlaws.com)
7. [www.cbic-gst.gov.in](http://www.cbic-gst.gov.in)
8. [www.taxmann.com](http://www.taxmann.com)

Web resources suggested by the Teacher concerned and the College Librarian including reading material

*Handwritten signature and date:*  
28/6/22



#### **IV Co-Curricular Activities (teacher participation: total 15 hours):**

##### **A. Mandatory**

**1. For Teachers:** Training of students by the teacher (using actual field material) in classroom and field for not less than 10 hours on the skills of Local tax consultants and the problems raised at the time of e filing, Identifying the assesses and their experience in e filing activities, Analysis of various returns filed through manual and e filing and their difficulties and advantages, Listing out assesses who paid penalties and identify the various reasons

**2. For Students:** Filing of tax returns through the tax experts and concerned websites, Students shall be submitted a project report on filing of returns.

**3. Max marks for Fieldwork/Project work Report: 05.**

**4. Suggested Format for Fieldwork/Project work Report (not more than 10 pages):**  
Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.

**5. Unit tests (IE).**

##### **B. Suggested Co-Curricular Activities**

- Training of students by a related field expert.
- Assignments (including technical assignments like collection of submitted returns of various organizations, Case Studies of problems raised at the time of submission of returns.
- Seminars, Conferences ,discussions by inviting concerned institutions
- Visits to local chartered Accountants to expose the practical filing procedure
- Invited lectures and presentations on related topics by field experts.

#### **V. Suggested Question Paper Pattern:**

Max. Marks 75

Time: 3 hrs.

SECTION - A (Total 25 marks)

Answer any FIVE Questions (5×5 Marks)

.OUT OF EGHIT UNITS COVERING ALL UNITS

SECTION - B (Total 50 marks)

Answer any FIVE Questions (5×10 Marks)

OUT OF EIGHT COVERING ALL UNITS

\*\*\*\*\*

*Signature*  
28/6/22



## ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

**Programme: B.Com. Computer Applications (Major)**

**w.e.f. AY 2023-24**

### COURSE STRUCTURE

Year	Semester	Course	Title of the Course	No. of Hrs /Week	No. of Credits
<b>I</b>	<b>I</b>	1	Fundamental of Commerce	4	4
		2	Business Organisation	4	4
	<b>II</b>	3	Financial Accounting	3	3
			Financial Accounting Practical Course	2	1
		4	Office Automation Tools	3	3
			Office Automation Tools Practical Course	2	1
<b>II</b>	<b>III</b>	5	Advanced Accounting	3	3
			Advanced Accounting Practical Course	2	1
		6	Income Tax	3	3
			Income Tax Practical Course	2	1
		7	E Commerce & Web designing	3	3
			E Commerce & Web designing Practical Course	2	1
		8	Digital Marketing	3	3
			Digital Marketing Practical Course	2	1
	<b>IV</b>	9	Corporate Accounting	3	3
			Corporate Accounting Practical Course	2	1
		10	Cost & Management Accounting	3	3
			Cost & Management Accounting Practical Course	2	1
		11	DBMS with Oracle	3	3
			DBMS with Oracle Practical Course	2	1
<b>III</b>	<b>V</b>	12	Advertisement Corporate Accounting (OR) Advertisement and Media Planning	3	3
			Advertisement Corporate Accounting (OR) Advertisement and Media Planning Practical Course	2	1



Year	Semester	Course	Title of the Course	No. of Hrs /Week	No. of Credits
		13	Stock Markets (OR) GST Procedures and Practices	3	3
			Stock Markets (OR) GST Procedures and Practices Practical Course	2	1
		14	Business Analytics (OR) Cyber Security	3	3
			Business Analytics (OR) Cyber Security Practical Course	2	1
		15	Mobile Applications Development (OR) Block Chain Technology	3	3
			Mobile Applications Development (OR) Block Chain Technology Practical Course	2	1
	<b>VI</b>	Semester Internship/Apprenticeship with 12 Credits			
<b>IV</b>	<b>VII</b>		Courses will be available in due course of time		
	<b>VIII</b>		Courses will be available in due course of time		

## SEMESTER-I

### COURSE 1: FUNDAMENTALS OF COMMERCE

Theory

Credits: 4

4 hrs/week

#### **Learning Objectives:**

The objective of this paper is to help students to acquire conceptual knowledge of the Commerce, Economy and Role of Commerce in Economic Development. To acquire Knowledge on Accounting and Taxation.

#### **Learning Outcomes:**

At the end of the course, the student will be able to

Identify the role of commerce in Economic Development and Societal Development. Equip with the knowledge of imports and exports and Balance of Payments. Develop the skill of accounting and accounting principles. They acquire knowledge on micro and macro economics and factors that determine demand and supply. An idea of Indian Tax system and various taxes levied on in India. They will acquire skills on web design and digital marketing.

**Unit 1: Introduction:** Definition of Commerce – Role of Commerce in Economic Development - Role of Commerce in Societal Development. Imports and Exports, Balance of Payments. World Trade Organization.

**Unit 2: Economic Theory:** Macro Economics – Meaning, Definition, Measurements of National Income, Concepts of National Income. Micro Economics – Demand and Supply. Elasticity of Demand and Supply. Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price, Marginal Utility.

**Unit 3: Accounting Principles:** Meaning and Objectives of Accounting, Accounting Cycle - Branches of Accounting - Financial Accounting, Cost Accounting, Management Accounting. Concepts and Conventions of Accounting – GAAP.

**Unit 4: Taxation:** Meaning of Tax, Taxation - Types of Tax- Income Tax, Corporate Taxation, GST, Customs & Excise. Differences between Direct and Indirect Tax – Objectives of Tax- Concerned authorities – Central Board of Direct Taxes (CBDT) and Central Board of Excise and Customs (CBIC).

**Unit 5: Computer Essentials:** Web Design - Word Press Basics, Developing a Simple Website. Digital Marketing - Social Media Marketing, Content Marketing, Search Engine Optimization (SEO), E-mail Marketing. Data Analytics- Prediction of customer behavior, customized suggestions.

**Lab Exercise:**

- Build a sample website to display product information.
- Provide wide publicity for your product over social media and e-mail
- Estimate the customer behavior and provide necessary suggestions regarding the products of his interest.

**Activities:**

- Assignment on GAAP.
- Group Activates on Problem solving.
- Collect data and report the role of Commerce in Economic Development.
- Analyze the demand and supply of a product and make a scheduled based on your analysis, problems on elasticity of demand.
- Identify the Tax and distinguish between Direct Tax and Indirect Tax.
- Assignments and students seminars on Demand function and demand curves
- Quiz Programs
- Assignment on different types of taxes which generate revenue to the Government of India.
- Invited lectures on GST and Taxation system
- Problem Solving Exercises on current economy situation.
- Co-operative learning on Accounting Principles.
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

**Reference Books:**

1. S.P. Jain & K.L Narang, Accountancy - I Kalyani Publishers.
  2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
  3. Business Economics -S.Sankaran, Margham Publications, Chennai.
  4. Business Economics - Kalyani Publications.
  5. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann Publications.
  6. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publications
- .

## SEMESTER-I

### COURSE 2: BUSINESS ORGANIZATION

Theory

Credits: 4

4 hrs/week

#### **Learning Objectives:**

The course aims to acquire conceptual knowledge of business, formation various business organizations. To provide the knowledge on deciding plant location, plan layout and business combinations.

#### **Learning outcomes:**

After completing this course a student will have:

Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization. The ability to understand the terminologies associated with the field of Business Organization along with their relevance and to identify the appropriate types and functioning of Business Organization for solving different problems. The application of Business Organization principles to solve business and industry related problems and to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

**Unit 1: Business:** Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization.. Difference between Industry & Commerce and Business & Profession, Modern Business and their Characteristics.

**Unit 2: Promotion of Business:** Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organization - Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.

**Unit 3: Plant Location and Layout:** Meaning, Importance, Factors affecting Plant Location. Plant Layout - Meaning, Objectives, Importance, Types of Layout. Factors affecting Layout. Size of Business Unit - Criteria for Measuring the Size and Factors affecting the Size. Optimum Size and factors determining the Optimum Size.

**Unit 4: Business Combination:** Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalization and Nationalization.

**Unit 5: Computer Essentials:** Milestones of Computer Evolution – Computer, Block diagram, generations of computer . Internet Basics - Internet, history, Internet Service Providers,



Types of Networks, IP, Domain Name Services, applications. Ethical and Social Implications - Network and security concepts- Information Assurance Fundamentals, Cryptography - Symmetric and Asymmetric, Malware, Firewalls, Fraud Techniques, privacy and data protection

**Activities:**

- Assignment on business organizations and modern business.
- Group Discussion on factors that influence plan location
- Seminars on different topics related to Business organization
- Case study could be given to present business plan of students choice.
- Identifying the attributes of network (Topology, service provider, IP address and bandwidth of your college network) and prepare a report covering network architecture.
- Identify the types of malwares and required firewalls to provide security.
- Latest Fraud techniques used by hackers.

**Reference Books:**

1. Gupta, C.B., “Business Organisation”, Mayur Publication, (2014).
2. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation & Management”, Kitab Mahal, (2014).
3. Sherlekar, S.A. & Sherlekar, V.S, “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000).
4. Bhusan Y. K., “Business Organization”, Sultan Chand & Sons.
5. Prakash, Jagdish, “Business Organistaton and Management”, Kitab Mahal Publishers (Hindi and English)
6. Fundamentals of Computers by V. Raja Raman
7. Cyber Security Essentials by James Graham, Richard Howard, Ryan Olson

## SEMESTER-II

### COURSE 3: FINANCIAL ACCOUNTING

Theory

Credits: 4

4 hrs/week

#### **Learning Objectives**

The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

#### **Learning Outcomes:**

At the end of the course, the student will be able to identify transactions and events that need to be recorded in the books of accounts. Equip with the knowledge of accounting process and preparation of final accounts of sole trader. Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP. Know the difference between Joint Ventures and Consignment. Critically examine the balance sheets of a sole trader for different accounting periods. Design new accounting formulas & principles for business organizations.

**Unit-I: Introduction:-** Need for Accounting - Definitions, objectives, functions, - Book keeping and accounting - Advantages and limitations - Accounting concepts and conventions - double entry book keeping - Journal - Posting to Ledger - Preparation of Subsidiary books including Cash book.

**Unit-II: Final Accounts:** - Final accounts - Preparation of Trading account, Profit & loss account and Balance Sheet using computers.

**Unit-III: Depreciation:** Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value – Annuity and Depletion Method (including Problems).

**Unit-IV: Consignment Accounts:** Consignment - Features - Proforma Invoice - Account Sales – Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including Problems).

**Unit-V: Joint Venture Accounts:** Joint Venture - Features - Difference between Joint-Venture and Consignment – Accounting Procedure – Methods of Keeping Records–One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).

#### **Activities:**

- Assignment on Subsidiary Books.
- Group Activities on Problem solving in Depreciation Methods.

- Collect and examine the balance sheets of business organizations to study how these are prepared.
- Quiz Programs
- Problem Solving Exercises
- Co-operative learning
- Group Discussions on problems relating to topics covered by syllabus
- Reports on Financial Accounts from local firms.
- Visit a Consignment and Joint venture firms (Individual and Group)
- Collection of proforma of bills and promissory notes
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

**Reference Books:**

1. S.P. Jain & K.L Narang, Accountancy, Kalyani Publishers.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
3. T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.
4. Ranganatham G and Venkataramanaiah, Financial Accounting, S Chand Publications.
5. Tulsan, Accountancy-I - Tata McGraw Hill Co
6. V.K. Goyal, Financial Accounting Excel Books
7. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
8. Arulanandam, Advanced Accountancy, Himalaya Publishers
9. S.N.Maheshwari&V.L.Maheswari, Advanced AccountancyI,Vikas Publishers.
- 10.Haneef and Mukherjee, Accountancy-I,Tata McGraw Hill

## **SEMESTER-II**

### **COURSE 3: FINANCIAL ACCOUNTING**

Practical

Credits: 1

2 hrs/week

#### **Lab Exercise:**

- Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Stock Items and Groups.
- Vouchers Entry including GST; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet.
- Selecting and shutting a Company; Backup, and Restore data of a Company
- Depreciation and Provisions – Preparation of Machinery Accounts and Depreciation Accounts and Provisions Accounts Using Accounting Software / Package or in MS Excel.
- Bills of Exchange - Preparation of Accounts Using Accounting Software / Package.
- Consignment - Creation of company, creation of ledger accounts, creation of accounting vouchers, and display of concern ledger accounts in Accounting Software / Package.
- Joint Venture Accounts - Creation of ledger accounts, creation of accounting vouchers, and display of concern ledger accounts using Accounting Software / Package or in MS Excel.



## SEMESTER-II

### COURSE 4: OFFICE AUTOMATION TOOLS

Theory

Credits: 3

3 hrs/week

#### **Course Objectives:**

The objective of this paper is to help students to acquire knowledge on the environment of GUI in Ms-Word and its features. To introduce the fundamentals concepts of using Ms-Word and its features to make it more useful and provide hands on use of Word, Excel and PowerPoint.

#### **Learning Outcomes:**

The students will be able:

Understand concept of Word Processor and use its features. To use the advanced features of Ms-Word to make day to day usage easier. To work comfortably with Ms-Excel Environment. To create work sheets and user advanced feature of Excel. To create make presentations and inserting multimedia in them.

**Unit 1: Introduction to MS Office & MS Word:** MS-Word: Features of MS-Word, MS-Word Window components, working with formatted text, Shortcut keys, Formatting documents: Selecting text, Copying & moving data, Formatting characters, changing cases, Paragraph formatting, Indents, Drop Caps, Using format painter, Page formatting, Header & footer, Bullets & numbering, Tabs, Forming tables. Finding & replacing text, go to(F5) command, proofing text (Spell-check, Auto correct),

#### **Case Study:**

1. Create a document to write a letter to the DM&HO of the district complaining about Hygienic conditions in your area.
2. Create a document to share your experience of your recent vacation with family.

**Unit 2: MS Word Advanced features:** Difference between Wizard and Template - Customize the Quick Access Tool Bar – Macros: Purpose – Creating Macro – Using Macro – Storing Macro - ,Inserting pictures: From Computer, Online Pictures – Insert 3d Models - Insert Shapes – Insert Text Box – Insert Equation, Hyperlinks, Tables Insert tables Mail merging, Printing documents, Tables : Insert tables, Mathematical calculations on tables data. Insert Text Box etc.

#### **Case Study:**

1. Create a document to send a holiday intimation to all the parents at time about Dasara Vacation.
2. Create a document to create Time Table of you class using tables.

**Unit 3: Introduction to MS Excel & Its features:** MS-Excel: Excel Features, Spreadsheets, workbooks, creating, saving & editing a workbook, Renaming sheet, cell entries (numbers, labels, and formulas), spell check, find and replace, Adding and deleting rows and columns Filling series, fill with drag, data sort, Formatting worksheet, Functions and its parts, Some useful Functions in Excel (SUM,AVERAGE,COUNT, MAX,MIN, IF),

**Case Study:**

1. Create a worksheet with you class marks displaying total, average, top marks in the class and least marks in the class.

**Unit 4: Ms-Excel Advanced Features:** Cell referencing (Relative, Absolute, Mixed), What-if analysis, Introduction to charts: types of charts, creation of charts, printing a chart, printing worksheet – Sort – Filters – View Menu

**Case Study:**

1. Prepare a chart with height and weights of you class mates in atleast 3 types of charts.
2. Demonstrate the use of Filter with the attendance data of your class.

**Unit 5: Ms-PowerPoint and its Applications:** MS-Power Point: Features of Power Point, Uses, components of slide, templates and wizards, using template, choosing an auto layout, using outlines, adding sub headings, editing text, formatting text, using master slide, adding slides, changing color scheme, changing background and shading, adding header and footer, adding cliparts and auto shapes. Various presentation, Working in slide sorter view(deleting, duplicating, rearranging slides),adding transition and animations to slide show, inserting music or sound on a slide, viewing slide show, Printing slides.

**Case Study:**

1. Prepare a presentation with your achievements and experiences in College.

**Text Books:**

1. Computer Fundamentals–Pradeep.K.Sinha:BPB Publications.
2. Fundamentals of Computers -Reema Thareja, Oxford University Press India

**Reference Books:**

1. Fundamentals of Computer – V . Rajaraman, Printice Hall of India.
2. Introduction to Computers–Peter Norton McGraw-Hill.

## **SEMESTER-II**

### **COURSE 4: OFFICE AUTOMATION TOOLS**

Practical

Credits: 1

2 hrs/week

#### **LIST OF EXPERIMENTS**

- 1) Design a visiting card for Managing Director of a company as per the following specification.
  - o Size of visiting card is  $3\frac{1}{2} \times 2$
  - o Name of the company with big font
  - o Phone number, Fax number and E-mail address with appropriate symbols.
  - o Office and Residence address separated by a line
- 2) Create a table with following columns and display the result in separate cells for the following
  - o Emp Name, Basic pay, DA, HRA, Total salary.
  - o Sort all the employees in ascending order with the name as the key
  - o Calculate the total salary of the employee
  - o Calculate the Grand total salary of the employee
  - o Finding highest salary and
  - o Find lowest salary
- 3) Prepare an advertisement to a company requiring software professional with the following
  - o Attractive page border
  - o Design the name of the company using WordArt
  - o Use at least one clipart.
  - o Give details of the company (use bullets etc)
  - o Give details of the Vacancies in each category of employee's (Business manager, Software engineers, System administrators, Programmers, Data entry operators)

qualification required.
- 4) Create a letter having following specifications

- o Name of the company on the top of the page 2 with big font and good style
- o Phone no, Fax no and E-mail address with symbols.
- o Main products manufactured by the company
- o Slogans if any should be specify in bold at the bottom

5) Create two pages of curriculum vitae of a graduate with the following specifications

- o Table to show qualifications with proper headings
- o Appropriate left and right margins
- o Format 1/2 page using two-column approach about yourself
- o Name on each page at the top right side
- o Page no. in the footer on the right side.

6) Write a macro format documents below

- o Linespacing "2" (double)
- Paragraph indent of 0.1
- Justification formatting style
- Arial font and Bold of 14pt-size

7) Create a letter as the main document and create 10 records for the 10 persons use mail merge to create letter for selected persons among 10.

8) Create an electronic spread sheet in which you enter the following decimal numbers and convert the into octal, Hexa decimal and binary numbers and vice-versa.

Decimal Numbers: 35, 68, 95, 78, 165, 225, 355, 375, 465

Binary Numbers: 101, 1101, 11101, 11111, 10001, 11101111

9) Calculate the net pay of the employees following the conditions below.

	A	B	C	D	E	F	G	H	I
1	Employee	Employee	Basic	DA	HRA	GPF	Gross	Income	Net
2									

DA: -56% of the basic pay if Basic pay is greater than 20000 or else 44%.



HRA:-15%oftheBasicpaysubjecttomaximumofRs.4000.

GPF: -10%ofthebasicpay.

INCOMETAX:-10%ofbasicifBasicpayisgreaterthan20000.

Find who is getting highest salary & who is get lowest salary?

10) The ABC Company shows the sales of different product For 5 years. Create BAR Graph, 3D

and Pie chart for the following.

A	B	C	D	E	F
S.No.	Year	Pro1	Pro2	Pro3	Pro4
1	1989	1000	800	90	1000
2	1990	800	80	50	900
3	1991	1200	190	40	800
4	1992	400	200	30	1000
5	1993	1800	400	40	1200

11) Create a suitable examination data base and find the sum of the marks (total) of each student and respective, class secured by the student.

Pass: if marks in each subject  $\geq 35$

Distinction :if average  $\geq 75$

First class :if average  $\geq 60$  but  $< 75$

Second class: if average  $\geq 50$  but less than 60

Third class: if average  $\geq 35$  but less than 50

Fail: if marks in any subject  $< 35$

12) Enter the following data into the sheet.

Name	Department	Salary
Anusha	Accounts	12000
Rani	Engineering	24000
Lakshmi	Accounts	9000
Purnima	Marketing	20000
Bindu	Accounts	4500
Tejaswi	Accounts	11000
Swetha	Engineering	15000
Saroja	Marketing	45000
Sunitha	Accounts	5600
Sandhya	Engineering	24000
Harika	Marketing	8000

- o Extract records for department tin Accounts and Salary > 10000
- o Sort the data by salary with the department using “sort commands”.
- o Calculate total salary for a ch department using Subtotals

13) Enter the following data in to the sheet..

	Raju	Rani	Mark	Rosy	Ismail	Reshma
English	76	89	43	51	76	87
2ndLang	55	85	78	61	47	33
Maths	65	82	34	58	52	65
Computers	45	91	56	72	49	56
Human Values	51	84	54	64	32	64

Apply the conditional formatting for marks

- 35 below Red
- 35 to 50 Blue
- 51 to 70 Green
- 71 to 100 Yellow

14) Create a presentation using templates.

15) Create a Custom layout or Slide Master for professional presentation.

16) Create a presentation with slide transitions and animation effects.

17) Create a table in PPT and apply graphical representation.

## SEMESTER-III

### COURSE 5: ADVANCED ACCOUNTING

Theory

Credits: 3

3 hrs/week

#### **Learning Objectives**

The course aims to help learners to acquire conceptual knowledge of Non-Profit Organizations, understand the accounting procedure of single entry system, hire purchase system and partnership accounts.

#### **Learning Outcomes:**

At the end of the course, the student will be able to;

Understand the concept of Non-profit organizations and its accounting process, Comprehend the concept of single-entry system and preparation of statement of affairs, Familiarize with the legal formalities at the time of dissolution of the firm, Prepare financial statements for partnership firm on dissolution of the firm and Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.

**Unit 1: Accounting for Non Profit Organizations:** Non Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

**Unit 2: Single Entry System:** Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).

**Unit 3: Hire Purchase System:** Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor. (including Problems).

**Unit 4: Partnership Accounts-I:** Meaning – Partnership Deed - Fixed and Fluctuating Capitals- Accounting Treatment of Goodwill – Admission, Retirement and Death of a Partner (including problems).

**Unit 5: Partnership Accounts-II:** Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of Partners (including problems).

#### **Activities:**

- Quiz Programs
- Problem Solving exercises

- Co-operative learning
- Seminar
- Visit a single-entry firm, collect data and Creation of Trial Balance of the firm
- Visit Non-profit organization and collect financial statements
- Critical analysis of rate of interest on hire purchase schemes
- Visit a partnership firm and collect partnership deed
- Debate on Garner v/s Murray rule in India and outside India
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests) on all units
- Collect data from your college and prepare a Receipt and Payment Account, Income and Expenditure Account and Balance Sheet

### **Reference Books:**

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari & SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons..
5. Advanced Accountancy : S.N.Maheshwari&V.L.Maheswari, Vikas publishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP Publications.
7. Accountancy–III: Tulasian, Tata McGraw Hill Co.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
10. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.
11. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.



## **SEMESTER-III**

### **COURSE 5: ADVANCED ACCOUNTING**

Practical

Credits: 1

2 hrs/week

#### **Lab Exercise:**

- Non Trading Concerns - Creation of Company, Creation of Ledger Accounts, creation of Accounting Vouchers, and display of Income and Expenditure Account and Balance Sheet using Accounting Software / Package or in MS Excel.
- Hire Purchase Accounts - Preparation of Statement of Affairs in MS-Excel
- Partnership Accounts - Creation of Company, Creation of Ledger Accounts, Creation of Accounting Vouchers, and Display of Concern Ledgers and Balance sheet using Accounting Software / Package or in MS Excel.
- Single entry - Preparation of Statement of Affairs in MS-Excel

**SEMESTER-III**  
**COURSE 6: INCOME TAX**

Theory

Credits: 3

3 hrs/week

**Learning Objectives:**

The objective of this paper is to help students to acquire knowledge and provisions of income tax concepts and various heads of incomes. To impart skills for calculating various incomes and online filling of tax returns.

**Learning Outcomes:**

At the end of the course, the student will be able to;

Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning, Understand the provisions and compute income tax for various sources, Grasp amendments made from time to time in Finance Act, Compute total income and define tax complications and structure and Prepare and File IT returns of individual at his own.

**Unit-I: Introduction:** Income Tax Act-1961 - Basic Concepts: Income, Person, Assesses - Assessment Year, Previous Year, Rates of Tax, Agricultural Income, Residential Status of Individual -Incidence of Tax – Incomes Exempt from Tax (including problems).

**Unit-II: Income from Salaries:** Basis of Charge, Tax Treatment of Different Types of Salaries Allowances, Perquisites, Profits in Lieu of Salary, Deductions from Salary Income, Computation of Salary Income (including problems).

**Unit-III: Income from House Property and Profits and Gains from Business:** Annual Value, Let-out/Self Occupied/Deemed to be Let-out house -Deductions from Annual Value - Computation of Income from House Property Definition of Business and Profession – Procedure for Computation of Income from Business – Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems).

**Unit-IV: Income from Capital Gains - Income from Other Sources:** Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses - Meaning of Other Sources - General Incomes – Specific Incomes – Computation (including problems).

**Unit-V: Computation of Total Income of an Individual:** Deductions under Section 80 - Computation of Total Income (Simple problems).

**Activities:**

- Seminar on different topics of Income tax
- Quiz programs
- Problem Solving Exercises
- Debate on Tax Evasion and Avoidance
- Practice of provisions of Taxation
- Visit a Tax firm
- Talk on Finance Bill at the time of Union Budget
- Guest lecture by Chartered Accountant
- Presentation of tax rates
- Practice of filing IT Returns online
- Identify and educate the individuals not having PAN Card and help them to acquire a PAN Card.
- Filling out the online application for the PAN Card and prepare the summarized report for the same.
- Finding out Residential status of any five NRI's from your area.
- Identify and evaluate the tax liability of some individuals having income under different heads of income.
- Go through the e-filing website of the Government of India.

**Reference Books:**

1. Dr. Vinod; K. Singhanian; Direct Taxes – Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhavan Publication.
6. Balachandran&Thothadri- Taxation Law and Practice, PHI Learning.
7. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
8. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers
9. Income Tax, Seven Lecture Series, Himalaya Publications

## **SEMESTER-III**

### **COURSE 6: INCOME TAX**

Practical

Credits: 1

2 hrs/week

#### **Lab Exercise:**

- E Filing of Income Tax Returns Generation of IT Forms like ITR 01(SAHAJ), ITR 02, ITR 03, ITR 04, ITR 4S (SUGAM), ITR 05 and ITR 06 and Register PAN, TAN, TIN, DIN and GSTIN online or manual.
- Practical Exposure to [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in) portal and file Return Electronically on portal with or without Digital Signature Certificate.
- Pay Tax online through Net Banking and Generate Challans online and Manual.
- Form 16 B, How to view Tax Credit through 26AS and E Filing TDS Salary Return form 24Q and Challan.

## SEMESTER-III

### COURSE 7: E COMMERCE AND WEB DESIGNING

Theory

Credits: 3

3 hrs/week

#### **Course Objectives:**

The course aims to help learners to acquire conceptual knowledge of fundamental concept of E-commerce & Web Designing. Emphasize the importance of various E-commerce & Web Designing. Developing and implementing efficient algorithms.

#### **Learning Outcomes:**

The student will be able to:

Explain how to create an **e-commerce website** from scratch, using PHP and the Bootstrap framework.

Display featured products correctly on a **web** page, using the bootstrap system. Explain how product detail models are programmed to be dynamic.

**Unit 1: Basics And Definitions:** Definition, E-Commerce with 5-C Model, Additional Terms, Business Models Related To E-Commerce, Advantages And Disadvantages, Web 2.0, Technical And Economic Challenges

**Frameworks and Architectures:** Actors And Stakeholders, Fundamental Sales Process And His 7+1 Process Steps Work, Technological Elements, Typical Applications

**Case Study:** Identify different E-Commerce websites and write their functionality.

**Unit 2: B2C Business:** B2c Basics, B2c-Business AndCrm, B2c Software Systems, Customer Relationship Management (Crm)

**B2B Business:** B2b Basics, Differences Between B2b And B2c, B2b Software Systems, Supply Chain Management

**Case Study:** Identify B2B and B2C websites in Unit-I Case Study and differentiate their functionality

**Unit 3: Security & Compliance Management:** Foundations Of Risk Management, Compliance Management, Information Security Management (Ism), Technology

**Electronic Payment:** Business and Money, the Payment Challenge, Payment Procedures, Receivables Management, Cyber Money

**Case Study:** Identify different payment methods used in purchasing of goods in Amazon, Flipkart etc.. and write their Pros and Cons of each payment method



**Unit 4: Introduction to Web Programming:** Introduction, creating a website, HTML tags, HTML Elements, HTML attributes, CSS Preview, History of HTML, Differences between old HTML and HTML5, how to check your HTML code

**Coding Standards, Block Elements:**

HTML coding conventions, Comments, HTML Elements, Should Describe Web Page Content Accurately, Content Model Categories, Block Elements, block quote Element, Whitespace Collapsing, pre Element, Phrasing Elements, Editing Elements, q and cite Elements, dfn, abbr, and time Elements, Code-Related Elements, br and wbr Elements.

**Text Elements, and Character References:** sup, sub, s, mark, and small Elements, strong, em, b, u, and i Elements, span Element, Character References, Web Page with Character References, and Phrasing Elements.

**Case Study:** Create a web page of your department using standard HTML tags, HTML elements and HTML attributes

**Unit 5: Cascading Style Sheet (CSS):** CSS Overview, CSS Rules, Example with Type Selectors and the Universal Selector, CSS Syntax and Style, Class Selectors, ID Selectors, span and div Elements, Cascading, style Attribute, style Container, External CSS Files, CSS Properties, Color Properties, RGB Values for Color, Opacity Values for Color, HSL and HSLA Values for Color, Font Properties, line-height Property, Text Properties, Border Properties, Element Box, padding Property, margin Property,

**Case Study:** Description of your City or place with the use of CSS and compare it with previous two case studies

**Reference Books:**

1. Introduction to E-Commerce:Combining Business And Information Technology By Martin Kutz
2. Lallana, Quimbo, Andam, 4. Cf. Ravi Kalakota and Andrew B. Whinston, Electronic Commerce:A Manager's Guide (USA: Addison Wesley Longman, Inc., 1997), 19-20.
3. Web Programming with HTML5,CSS and JavaScript, John Dean, Jones & Bartlett Learning
4. HTML & CSS: The Complete Reference, 5<sup>th</sup> Edition, Thomas. A. Powell

## SEMESTER-III

### COURSE 7: E COMMERCE AND WEB DESIGNING

Practical

Credits: 1

2 hrs/week

**Note:** All the questions should be practiced using **Blue Griffon, Google Web Designer, KompoZer and open Element /any related tools**. The students should be taught the usage of appropriate html tags for these questions

In the practical examination the students have to write the procedure for performing the given task in front page followed by the html tags used to perform the task.

### LIST OF EXPERIMENTS

1. Create a web page to display a hyperlink which when clicked directs you to Amazon website.
2. Create a web page to demonstrate your college name aligned with the logo of your college.
3. Create a web page to demonstrate definition lists taking various applications of ecommerce as an example.
4. Create a web page which asks for mode of payment which includes the options: Credit card/Debit card/Online transfer (use radio buttons)
5. Create a web page which asks the user to enter his credit card details. Use textboxes, drop down buttons.
6. Create a web page to display definition list which defines the terms: B2B, B2C, C2B, C2C.
7. Create a web page which displays four buttons containing text B2B, B2C, C2B, C2C. Also when a button is clicked details about the clicked subject should appear on a separate page.
8. Create a web page to display the text “Digital Marketing” which scrolls randomly.
9. Create a web page to scroll the text “E-Commerce” for exactly 5 times from left to right of the screen.
10. Create a web page to insert an image which when clicked redirects you to your college website.
11. Create a web page to display the name of your college in h6 size with blue as font color and background color yellow separated by a thick line and below which a paragraph about the facilities offered by your college is described.
12. Create a web page to demonstrate a pull-down menu. The menu should contain the list of your favorite south Indian dishes.
13. Create a web page with name of your college as text. The text should scroll, alternate and slide.
14. Create a web page to display an image surrounded by text on all the four sides.
15. Create a web page to display 3 images which are aligned left, right and center respectively.

16. Create a web page with 4 paragraphs of about 5 lines each describing about E-Marketing, E-Shopping, E-banking and E-Learning. The paragraphs should be aligned left, right, center and justified respectively.
17. Create a web page with name of your college as Text in h6 size, font as verdana, blue as font color followed by a copyright symbol and trademark symbol.
18. Create a login page asking the user to enter his username and password followed by a submit button.
19. Create a web page using a form which collects data about student rollno, name and marks in various subjects followed by submit and reset buttons.
20. Create a web page using a form titled as Feedback form which takes the feedback of faculty teaching a particular subject in your college. The form should have fields student name, rollno followed by 5 check boxes labeled Excellent, Very Good, Good, Average, Bad respectively.
21. Create an unordered list of popular B2C ecommerce web sites.

## SEMESTER-III

### COURSE 8: DIGITAL MARKETING

Theory

Credits: 3

3 hrs/week

#### **Course Objectives:**

The course aims to identify the impact of digital space and digital marketing in reaching out to customers. Understand the importance of Search Engines and explain the working of Search Engines. Able to Define email Marketing and have knowledge on how Social Media Marketing is to be used by marketers?

#### **Learning Outcomes:**

The Students will be able to:

Use digital media for the creation of products and services and relate Search Engines in the digital marketing ecosystem. Use Search Engine Marketing for advertisements and know the Social Media platforms like Face book, Twitter, YouTube & LinkedIn for Marketing. Outline email Marketing and strategy to craft email marketing campaign.

**Unit 1: Digital Marketing:** Introduction to Digital Marketing. Traditional Vs. Digital Marketing, Technology behind Digital Marketing, Characteristics of Digital Marketing, Digital Marketing Strategy, Understanding Digital Consumer.

**Case Study:** Analyze the change in ranking of your Web Promotion Page

**Unit 2: Online Advertising:** Introduction, Objective, Where to Advertise, Online AdFormat, Search Engine Ad, Network Advertising, Affiliate Programs, Landing Pages

**Case Study:** Create Google Add for your college

**Unit 3: Email Marketing:** Introduction, Types of Email, Email Marketing Campaign Process, Email marketing Tools, Advantages and Disadvantages, Opt-in Email Advertising, Email tracking

**Case Study:** Analyse the impact of your E-Mail Campaign

#### **Unit 4: Social Media Marketing (SMM):**

What is Social Media Marketing, Seven Myths of SMM, Characteristics of Successful Social Media Marketer, Social Media Marketing plan, Social Media marketing Tools, Publishing Blogs, Podcast and Webinars, Social Media Monitoring, Social Media: Face book, Twitter?

#### **Case Study:**

1. Analyze the performance of your Facebook and Instagram Page
2. Analyze the performance of your YouTube Video

**Unit 5: Search Engine Optimization (SEO):** Understanding SEO, Search Engine Optimization Process – Goals, On-Page Optimization, Off-Page Optimization and Analyze, Search Engine Result Process (SERP), SEO Tools.

**Case Study:** Analyse the impact of your Twitter Campaign

**Text Books:**

1. Digital Marketing by Seema Gupta, McGraw Hill Education
2. Fundamentals of Digital Marketing by Punit Singh Bhatia, Pearson

**References:**

1. Basics of Digital Marketing - Course ([swayam2.ac.in](https://swayam2.ac.in))



## **SEMESTER-III**

### **COURSE 8: DIGITAL MARKETING**

Practical

Credits: 1

2 hrs/week

#### **LIST OF EXPERIMENTS**

1. Digital Marketing Implementation in Business Scenario
2. Create the Digital Marketing Webpage
3. Conducting the Search Engine Optimization and Search Engine Marketing
4. Using Google Analytics to analyze website performance
5. Creating Promotional banner through Canva
6. Face book Promotion using banners
7. Creating YouTube Channel for Marketing
8. Twitter Marketing
9. Instagram Marketing
10. Email Marketing

## SEMESTER-IV

### COURSE 9: CORPORATE ACCOUNTING

Theory

Credits: 3

3 hrs/week

#### **Learning Objectives:**

This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.

#### **Learning Outcomes:**

At the end of the course, the student will able to;

Understand the Accounting treatment of Share Capital and aware of process of book building, Demonstrate the procedure for issue of bonus shares and buyback of shares, Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments, Participate in the preparation of consolidated accounts for a corporate group Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions and Communicate accounting policy choices with reference to relevant laws and accounting standards.

**Unit 1: Accounting for Share Capital:** Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

**Unit 2: Issue and Redemption of Debentures and Issue of Bonus Shares:** Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium -Issue of Bonus Shares - Buyback of Shares - (including problems).

**Unit 3: Valuation of Goodwill:** Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (including problems).

**Unit 4: Valuation Shares:** Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

**Unit 5: Company Final Accounts:** Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

#### **Activities:**

- Problem Solving Exercises
- Collect and fill the share application form of a limited Company
- Collect Prospectus of a company and identify its salient features
- Collect annual report of a Company and List out its assets and Liabilities.

- Collect the annual reports of company and calculate the value of goodwill under different methods
- Power point presentations on types of shares and share capital
- Group Discussions on problems relating to topics covered by syllabus
- Students can gather the data relating to accounting set up of some local firms.
- Assignments including technical assignments like working with Audit Company for observation and submit to the teacher a Report.
- Individual project work on identified real time situations with respect to preparation of company final accounts
- On practical aspects dealt with by an Auditor.

### **Reference Books:**

1. Corporate Accounting: T.S Reddy and Murthy, Margham Publications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
3. Corporate Accounting: Haneef & Mukherji, Tata McGraw Hill Publications.
4. Corporate Accounting: RL Gupta & Radha Swami, Sultan Chand & sons
5. Corporate Accounting: P.C. Tulsian, S.Chand Publishers
6. Advanced Accountancy: Jain and Narang,,Kalyani Publishers
7. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
8. Advanced Accountancy : Chakraborty, Vikas Publishers
9. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
10. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
12. Corporate Accounting: Dr Chanda Srinivas, Seven Hills International Publishers,

## **SEMESTER-IV**

### **COURSE 9: CORPORATE ACCOUNTING**

Practical

Credits: 3

3 hrs/week

#### **Lab Exercise:**

- Preparation of Company Final Accounts, Creation of Company, Creation of Ledgers, Creation of Accounting Vouchers, Inventory Vouchers and display of Balance Sheet.
- Issue of Shares and Bonus Shares - Creation of Company, Creation of Ledgers, Creation of Accounting Vouchers, and display of concerned Ledgers using Accounting Software / Package or in MS Excel. .
- Issue and Redemption of Debenture - Creation of Company, Creation of Ledgers, Creation of Accounting Vouchers, and display of concerned Ledgers using Accounting Software / Package or in MS Excel.
- Valuation of Shares – Valuation of shares and Calculation Consideration in MS-Excel

## SEMESTER-IV

### COURSE 10: COST AND MANAGEMENT ACCOUNTING

Theory

Credits: 3

3 hrs/week

#### **Learning Objectives:**

The aim of this course is to expose the students to the basic concepts and the tools used in cost accounting.

#### **Learning Outcomes:**

At the end of the course, the student will be able to;

Understand various costing methods and management techniques, Apply Cost and Management accounting methods for both manufacturing and service industry, Prepare cost sheet, quotations, and tenders to organization for different works, Analyze cost-volume-profit techniques to determine optimal managerial decisions, Compare and contrast the financial statements of firms and interpret the results and Prepare analysis of various special decisions, using relevant management techniques.

**Unit 1: Introduction:** Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Management Accounting: Features – Objectives – Functions – Elements of Cost - Preparation of Cost Sheet (including problems)

**Unit 2: Material and Labour Cost:** Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods. Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only (including problems)

**Unit 3: Job Costing and Batch Costing:** Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing (including problems)

**Unit 4: Financial Statement Analysis and Interpretation:** Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)

**Unit 5: Marginal Costing:** Meaning and Features of Marginal Costing – Contribution –Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales (including problems)



**Activities:**

- Debate on methods of payments of wages
- Seminars Problem Solving Exercises
- Seminar on need and importance of financial statement analysis
- Graphs showing the breakeven point analysis
- Identification of elements of cost in services sector by Visiting any service firm
- Cost estimation for the making of a proposed product
- Listing of industries located in your area and methods of costing adopted by them
- Collection of financial statements of any two organization for two years and prepare a common Size Statements
- Collection of cost sheet and pro-forma of quotation
- Invited Lectures and presentations on related topics.
- Examinations (Scheduled and surprise tests)

**Reference Books:**

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
2. M.N. Arora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand& Sons.
5. S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.
6. I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
8. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.
10. Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.
11. Dr V Murali Krishna – Cost Accounting, Seven Hills International Publishers.

## **SEMESTER-IV**

### **COURSE 10: COST AND MANAGEMENT ACCOUNTING**

Practical

Credits: 1

2 hrs/week

#### **Lab Exercise:**

- Preparation of Cost Sheet, Preparation of FIFO and LIFO Stores ledgers, using Accounting Software / Package or in MS Excel.
- Computation of problems on Marginal Costing, BEP and BEP Chart in MS Excel.
- Preparation of Profit and Loss Account in Contribution, Calculation of BEP using Accounting Software / Package or in MS Excel.
- Create Cost Centers; enable Godowns for Job Costing, Inventory control method using Accounting Software / Package or in MS Excel.
- Calculation of Labour cost in MS Excel
- Financial statement analysis like Trend Analysis, Comparative statements and Common size statements with using Accounting Software / Package or in MS Excel.

## SEMESTER-IV

### COURSE 11: DATABASE MANAGEMENT SYSTEM WITH ORACLE

Theory

Credits: 3

3 hrs/week

#### Course Objectives:

The course aims to help the Students will have the expertise in analyzing real time problems and providing appropriate solutions related to Computer Science & Engineering. The Students will have the knowledge of fundamental principles and innovative technologies to succeed in higher studies and research. Theyl continue to learn and to adapt technology developments combined with deep awareness of ethical responsibilities in profession.

#### Learning Outcomes:

An ability to apply Knowledge of computing and mathematics in Computer Science &Engineering. They will analyze a problem, identify and define the computing requirements appropriate to its solution. An ability to design, implement and evaluate a computer-based system to meet desired needs with appropriate societal considerations. The will have knowledge on to conduct investigations, interpret data and provide conclusions in investigating complex problems related to Computer Science & Engineering. An ability to engage in continuing professional development and life-long learning.

**Unit 1: Overview of Database Systems: Introduction:** Database system, Characteristics (Database Vs File System), Database Users, Advantages of Database systems, Database applications.

**Data Models:** Introduction; types of data models, Concepts of Schema, Instance and data independence; Three tier schema architecture for data independence; Database system structure, environment, Centralized and Client Server architecture for the database.

#### Case Study:

1. Describe the differences between Database systems and File based systems
2. Study about database models and their advantages and dis-advantages

**Unit 2: Relational Model:** Introduction to relational model, Codd's rules, concepts of domain, attribute, tuple, relation, constraints (Domain, Key constraints, integrity constraints) and their importance , concept of keys (super key, candidate key, primary key, surrogate key, foreign key) , relational Algebra & relational calculus.

**Normalization:** Purpose of Normalization or schema refinement, concept of functional dependency, normal forms based on functional dependency(1NF, 2NF and 3 NF), Boyce-codd normal form(BCNF)

**Case Study:**

Describe Relational model and normalization for database design

**Unit 3: Entity Relationship Model:** Introduction, Representation of entities, attributes, entity set, relationship, relationship set, constraints, sub classes, super class, inheritance, specialization, generalization using ER Diagrams,

**BASIC SQL:** Database schema, data types, DDL operations (create, alter, drop, rename), DML operations (insert, delete, update), basic SQL querying (select and project) using where clause, arithmetic & logical operations, aggregation, grouping, ordering.

**Case Study:**

1. Examine issues in data storage and query processing using SQL.
2. Create, maintain and manipulate a relational database using SQL

**Unit 4: SQL:** Nested queries/ sub queries, implementation of different types of joins, SQL functions(Date, Numeric, String, Conversion functions), Creating tables with relationship, implementation of key and integrity constraints, views, relational set operations , Transaction Control Language: commit, Rollback, Savepoint , DCL :Grant, Revoke

**Case Study:**

Try to convert some sample data to information and show how it can you be used in decision making.

**Unit 5: PL/SQL:** Introduction, Structure , Control Structures , Cursors , Procedure , Function , Packages , Exception Handling ,Triggers.

**Transaction processing Concepts :** Transaction State, Implementation of Atomicity and Durability, Concurrent Executions, Serializability, Recoverability, Implementation of Isolation, Testing for Serializability, Failure Classification, Storage, Recovery and Atomicity, Recovery algorithm.

**Case Study:**

Outline the role and issues in Transaction management of data such as efficiency, privacy, security.

**Suggested Text Books**

- Database Management Systems, 3<sup>rd</sup> Edition ,Ragurama Krishnan, Johannes Gehrke, TMH
- Database System Concepts,5<sup>th</sup> Edition ,Silberschatz, Korth, TMH

## SEMESTER-IV

### COURSE 11: DATABASE MANAGEMENT SYSTEM WITH ORACLE

Practical

Credits: 1

2 hrs/week

#### LIST OF EXPERIMENTS

##### SQL:

**Cycle-I:** Aim: The marketing company wishes to computerize its operations by using the following tables.

Table Name: Client Master

Description: Used to store client information

Column Name	Data Type	Size	Attribute
CLIENT_NO	Varchar2	6	Primary key
NAME	Varchar2	20	Not null
ADDRESS1	Varchar2	30	
ADDRESSS	Varchar2	30	
CITY	Varchar2	15	
PINCODE	Varchar2	8	
STATE	Varchar2	15	
BAL_DUE	Number	10,2	

Table Name: Product Master

Description: Used to store product information

Column Name	Data Type	Size	Attribute
PRODUCT_NO	Varchar2	6	Primary key
DESCRIPTION	Varchar2	15	Not null
PROFIT_PERCENT	Number	4,2	Not null
UNIT_MEASUE	Varchar2	10	
QTY_ON_HAND	Number	8	
REORDER_LVL	Number	8	
SELL_PRICE	Number	8,2	Not null, cannot be 0
COST_PRICE	Number	8,2	Not null,cannot be 0



Table Name: Salesman master

Description: Used to store salesman information working for the company.

Column Name	Data Type	Size	Attribute
SALESMAN_NO	Varchar2	6	Primary key
SALESMAN_NAME	Varchar2	20	Not null
ADDRESS1	Varchar2	30	
ADDRESS2	Varchar2	30	
CITY	Varchar2	20	
PINCODE	Number	8	
STATE	Vachar2	20	
SAL_AMT	Number	8,2	Not null, cannotbe0
TGT_TO_GET	Number	6,2	Not null, cannotbe0
YTD_SALES	Number	6,2	Not null
REMARKS	Varchar2	20	

Table Name: SALES\_ORDER

Description: Used to store client orders

Column Name	Data Type	Size	Attribute
ORDER_NO	Varchar2	6	Primary key
CLIENT_NO	Varchar2	6	Foreign Key
ORDER _DATE	Date		
DELY_ADDRESS	Varchar2	25	
SALESMAN_NO	Varchar2	6	Foreign Key
DELY_TYPE	Char	1	Delivery:part(p)/full(f)anddefault‘ F’
BILL_YN	Char	1	
DELY_DATE	Date		Can’tbe lessthanorderdate
ORDER _STATUS	Varchar2	10	Values(“InProgress”, “Fulfilled”, “Back Order”, “Cancelled)

Table Name: SALES\_ORDER\_DETAILS

Description:Used to store client's order with details of each product ordered.

ColumnName	Data Type	Size	Attribute
ORDER_NO	Varchar2	6	Primary key references SALES_ORDER table
PRODUCT_NO	Varchar2	6	Foreign Key references SALES_ORDER_table
QTY_ORDERED	Number	8	
QTY_DISP	Number	8	
PRODUCT_RATE	Number	10,2	Foreign Key

Solve the following queries by using the above tables.

1. Retrieve the list of names, city, and the state of all the clients.
2. List all the clients who are located in 'Mumbai' or 'Bangalore'.
3. List the various products available from the product\_mastertable.
4. Find the names of salesmen who have a salary equal to Rs.3000.
5. List the names o fall clients having 'a' as the second letter in their names.
6. List all clients whose Baldue is greater than value 1000.
7. List the clients who stay in a city whose first letter is 'M'.
8. List all information from the sales-order table for orders placed in the month of July.
9. List the products whose selling price is greater than 1000 and less than or equal to 3000.
10. Find the products whose selling price is greater than 1000 and also find the new selling price as the original selling price of 0.50.

## Cycle-II Supplier

Aim: A manufacturing company deals with various parts and various suppliers supply these parts. It consists of three tables to record its entire information. Those are as follows.

Supplier (Supplier\_No, Sname, City, status) Part(Part\_no, pname, color, weight, city, cost)

Shipment (supplier No, Part\_no, city) JX (project\_no, project\_name, city)

SPJX (Supplier no, part\_no, project\_no,city)

1. Get supplier numbers and status for suppliers in Chennai with status>20.
2. Get project names for projects supplied by supplier 'S'.
3. Get colors of parts supplied by supplier S.
4. Get part numbers for parts supplied to any project in Mumbai.

5. Find the id's of suppliers who supply a red or pink parts.

### ***Cycle–III Employee Database***

Aim: An enterprise wishes to maintain a database to automate its operations. Enterprise is divided into certain departments and each department consists of employees. The following two tables describe the automation schemas.

Emp(Empno, Ename, Job, Mgr, Hiredate, Sal, Comm, Deptno)

Dept(Deptno, Dname, Loc)

1. List the details of employees who have joined before the end of September '81.
2. List the name of the employee and designation of the employee, who does not report to anybody.
3. List the name, salary and PF amount of all the employees (PF is calculated as 10% of salary)
4. List the names of employees who are more than 2 years old in the organization.
5. Determine the number of employees, who are taking commission.
6. Update the employee salary by 20%, whose experience is greater than 12 years.
7. Determine the department does not contain any employees.
8. Create a view, which contains employee name and their manager names working in sales department.
9. Determine the employees, whose total salary is like the minimum salary of any department.
10. List the department numbers and number of employees in each department.

### **PL/SQL PROGRAMS**

1. Write a PL/SQL program to check the given string is palindrome or not.
2. The HRD manager has decided to raise the employee salary by 15% write a PL/SQL block to accept the employee number and update the salary of that employee. Display appropriate messages based on the existence of the record in the Emp table.
3. Write a PL/SQL program to display the top 10 rows in the Emp table based on their job and salary.
4. Write a PL/SQL program to raise the employee salary by 10% for department number 30 people and also maintain the raised details in the rais table.
5. Create a procedure to update the salaries of Employees by 20%, for those who are not getting commission
6. Write a PL/SQL procedure to prepare an electricity bill by using following table.  
Table used: Elect

Name	Null?	Type
MNNO	NOT NULL	NUMBER(3)
CNAME		VARCHAR2(20)
CUR_READ		NUMBER(5)
PREV_READ		NUMBER(5)
NO_ UNITS		NUMBER(5)
AMOUNT		NUMBER(8,2)
SER_TAX		NUMBER(8,2)
NET_AMT		NUMBER(9,2)

7. Create a trigger to avoid any transactions(insert, update, delete) on EMP table on Saturday & Sunday.

## SEMESTER-V

### COURSE 12: ADVANCED CORPORATE ACCOUNTING

Theory

Credits: 3

3 hrs/week

#### **Learning Objectives**

The course aims to help learners to acquire conceptual knowledge of purchase of business and amalgamation of companies. They able to understand the accounting procedure of liquidation and corporate accounting procedures.

#### **Learning Outcomes**

After completing the course, the student shall be able to:

Understand Corporate Accounting environment and record transactions related to Purchase of Business, Amalgamation and Reconstruction. Analyze the situations of Purchase of Business and Liquidation and create formulas and calculations relating to Amalgamation, Internal Reconstruction and Holding company accounts. Acquire skills of Accounting Procedure of Advanced Corporate Accounting Environment.

**Unit 1: Purchase of Business:** Meaning - Purchase Consideration - Methods for determining Purchase Consideration-Discharge of Purchase Consideration-Accounting Treatment.

**Unit 2: Amalgamation of Companies:** Meaning and Objectives - Provisions for Amalgamation of Companies as per Accounting Standard 14 - Accounting Treatment.

**Unit 3: Internal Reconstruction of Companies :** Meaning - Forms of Internal Reconstruction - Alteration of Share Capital and Reduction of Share Capital- Accounting Treatment.

**Unit 4: Accounts of Holding Companies:** Meaning of Holding Companies and Subsidiary companies- Consolidated Financial Statements- Legal requirements on Consolidation- Calculation of Minority Interest- Accounting Treatment.

**Unit 5: Liquidation:** Meaning - Modes of Winding up of a Company- - Liquidator's Final Statement of Account - Calculation of Liquidator's Remuneration - Preparation of Statement of Affairs and Deficiency Account- Accounting Treatment

#### **Activities:**

- Students are asked to identified real time situations with respect to Amalgamation, Liquidation, Purchase Consideration and submit report..



- Assignments including technical assignments like Working with Audit Company for Observation of Purchase Consideration and Observation of recent Amalgamations in Banking Sector and Corporate Sector
- Seminars, Conferences, discussions by inviting concerned institutions
- Field Visit
- Invited Lectures and presentations on related topics

**Reference Books:**

1. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
2. Kumar, Alok. Corporate Accounting. Kitab Mahal
3. Monga, J. R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
4. Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage
5. Sehgal Ashok & Sehgal Deepak. Corporate Accounting
6. Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi
7. <https://thebookee.net/ad/advanced-corporate-accounting-and-accounting-standards>
8. Web resources suggested by the Teacher concerned and the College Librarian including reading material

## **SEMESTER-V**

### **COURSE 12: ADVANCED CORPORATE ACCOUNTING**

Practical

Credits: 1

2 hrs/week

#### **Lab Exercise:**

- Preparation of Financial Statements of Companies before and after amalgamation with Accounting Software
- Preparation of Balance Sheet of Companies before and after Internal Reconstruction with Accounting Software
- Preparation of Consolidated Balance Sheet of Holding and Subsidiary Companies using Accounting Software
- Preparation of Statement of Affairs-Deficiency Account-Surplus Account of a Liquidating Company in Microsoft Excel

## SEMESTER-V

### COURSE 12: ADVERTISING AND MEDIA PLANNING

Theory

Credits: 3

3 hrs/week

#### **Learning Objectives:**

The objective of this paper is to help students to acquire knowledge on advertising and media planning and to acquire skills in creating and developing advertisements.

#### **Learning Outcomes:**

At the successful completion of the course students are able to:

Understand the role of advertising in business environment and understand the legal and ethical issues in advertising. Acquire skills in creating and developing advertisements and understand up-to-date advances in the current media industry. Acquire the necessary skills for planning and advertising media campaign.

**Unit 1: Introduction:** Advertising- Nature and Scope- Functions - Impact on Social, Ethical and Economical Aspects - Its Significance – Advertising as a Marketing Tool and Process for Promotion of Business Development - Criticism on advertising

**Unit 2: Strategies of Advertisements:** Types of Advertising Agencies and their Strategies in Creating Advertisements - Objectives - Approach - Campaigning Process - Role of Advertising Standard Council of India (ASCI) - DAGMAR approach

**Unit 3: Process of Advertisement:** Creativeness and Communication of Advertising –Creative Thinking – Process – Appeals – Copy Writing - Issues in Creation of Copy Testing –Slogan Elements of Design and Principles of Design

**Unit : Media Planning:** Advertising Media - Role of Media - Types of Media - Print Media - Electronic Media and other Media - Advantages and Disadvantages – Media Planning - Selection of Media.

**Unit 5: Analysis of Market Media:** Media Strategy – Market Analysis -Media Choices - Influencing Factors - Target, Nature, Timing, Frequency, Languages and Geographical Issues - Case Studies

#### **Activities:**

- Students shall individually choose a local or regional advertising agency, visit, study it's processes, strategies, business aspects etc. and has to submit his/her Report not exceeding 10 pages in the given format to the teacher.

- Max marks for Fieldwork/Project work Report: 05.
- Unit tests (IE).
- Survey on existing products advertisements
- Creation of advertising on several products
- Invited Lectures
- Hands on experience with the help of field experts
- Debates, Seminars, Group Discussions, Quiz, etc.
- Assignments, Case studies, Compilation of paper cuttings, Preparation of related videos, Class exhibitions

**Reference Books:**

1. Bhatia. K.Tej - Advertising and Marketing in Rural India - Mc Millan India
2. Ghosal Subhash - Making of Advertising - Mc Millan India
3. Jeth Waney Jaishri& Jain Shruti - Advertising Management - Oxford university Press
4. Advertising Media Planning, Seventh Edition Paperback – by Roger Baron (Author), Jack Sissors (Author)
5. Media Planning and Buying in 21st Century – Ronald DGeskey
6. Media Planning and Buying: Principles and Practice in the Indian Context – Arpita Menon
7. Publications of Indian Institute of Mass Communications
8. Advertising and Salesmanship. P. Saravanel, Margham Publications
9. Publications of ASCI

## **SEMESTER-V**

### **COURSE 12: ADVERTISING AND MEDIA PLANNING**

Practical

Credits: 1

2 hrs/week

#### **Lab Exercise:**

Creating an online advertisement using MS office or Computer tools.

Selection of Product or Service - Target your Competitors -Creating Brand Image - Develop a theme with slogan - identify core group - priorities message- Media Selection

Creation of Advertisement using MS Word or the PPT

Creation of Shorts and Videos in YouTube

Uploading Reels and Stories in Face book and instagram



## SEMESTER-V

### COURSE 13: STOCK MARKETS

Theory

Credits: 3

3 hrs/week

#### **Learning Objectives:**

The objective of this paper is to help students to acquire knowledge on concept of Financial Market and ability to understand the terminologies associated with the field of Financial Market and control along with their relevance. To impart awareness on Primary and Secondary Market, Stock Exchange, SEBI etc.

#### **Learning Outcomes:**

By the completion of the course, the students will be able to

Expose to theory and functions of the Share Market in Financial Sector as job careers and 2. Study the functioning of capital markets and create awareness among the public. Acquire knowledge on operations of Share Market and Research skills and involve in activities of Mutual Funds and stock market firms. Enhance their skills by practicing in preparation of accounting statements

**Unit 1: Introduction,:** Nature, Scope and basics of stock market, Need of Investment-Short and Long Term investment- Money market Vs Capital Market-Primary Market-Secondary Market - Types of Investors- Speculators, Hedgers, Arbitraders.

**Unit 2: Capital Markets:** Definition, Participants of Capital Market, Participants of Primary Market, issues of Equity Shares , Preference Shares and Debentures .Types of Mutual Funds. Secondary Market -Stock Exchange - National Stock Exchange of India.

**Unit 3: Financial Intermediaries:** Depositories -Buy Back of Shares-- Forward Contract and Future Contract- differences –Participants in Future Contract- Clearing of Mechanism.

**Unit 4: Stock Indices:** Index and its types-SENSEX- Calculation Methodology-Types of Clearing Members.

**Unit 5: Regulatory Mechanism: Security** and Exchange Board of India (SEBI)-Powers, functions - Over the Counter Exchange (OTCE) of India-Functions and Mechanism.

#### **Activities:**

- Students shall individually study the work of stock market professionals and agencies and make observations and Report to the teacher.
- Training of students by a related field expert.

- Assignments (including technical assignments like identifying the investors and their activities in share markets)
- Seminars, Conferences, discussions by inviting concerned institutions
- Visits to local Investment Institutions, offices,
- Invited lectures and presentations on related topics by field experts.

**Reference Books:**

1. I.M.Pandey. ,Financial Management, Vikas Publishing House
2. Prasanna Chandra, Fincial Management TaTa Mc Graw Hill
3. Bhole.L.M. Financial Markets and Institutions, Tata McGraw Hill Publishing House
4. Khan MY,Jain PK, Financial Management, Tata McGraw Hill
5. Kishore Ravi.M., Financial Management, Taxman Publication

## SEMESTER-V

### COURSE 13: STOCK MARKETS

Practical

Credits: 1

2 hrs/week

#### **Lab Exercise:**

- An Introduction. Practical aspects and background of Depositories: NSDL, CSDL. Statements: Holding Statement, Transaction Statement. Dematerialization Procedure
- DEMAT: Account Opening Procedure, Nomination Practices; Offline Demat Account & Online Demat Account.
- Clearing & Settlement Procedure Delivery Instruction Slip Practices for Depository Participants & Beneficial Owner.
- Introduction to Equity Market. Stock Exchanges of Equity in India: NSE, BSE & USE. Types of Market:- Equity, Derivatives and Debt Market.
- Trader Work Station -User Interface. Practical terminology of Work Stations.
- Functions/Keys following in using Trader Work Station: Market Watch, Activity Log, Order Status, Market Movement, Security descriptor, Market by Price.
- Practical Procedure to buy/Sell Shares; Settlement Procedures. Composition of Sensex and Nifty.

**Note:** The Simulation Lab of the market will be based on any one of the following Trader Work Station: 1.Trader Work Station— NEST Trader by Owneys. 2.TCS Trader Work Station 3. ODIN

## SEMESTER-V

### COURSE 13: GOODS AND SERVICES TAX WITH TALLY

Theory

Credits: 3

3 hrs/week

#### Learning Outcomes

After completing the course, the student shall be able to:

1. Understand the concept of Liability and Payment of GST
2. Create a new company in Tally with GST components and establish environment for GST Voucher entry.
3. Comprehend the utilization of input tax credit, and the reverse charge mechanism in GST
4. Acquire Skills of preparation of GST Returns in accordance with GST Law and Tally
5. Acquire skill of online payment of GST through GST Portal.

**Unit 1: Introduction:** Overview of GST - Concepts –Taxes Subsumed under GST –Components of GST- GST Council- Advantages of GST-GST Registration.

**Unit 2: GST – Accounting Masters and Inventory Masters in Tally :** Company Creation- General Ledgers & GST Ledgers Creation - Stock Groups , Stock Items and Unit of Measure - GST Rate Allocation to Stocks

**Unit 3: GST Voucher Entry:** GST Vouchers - Customizing the Existing Voucher types with applicable GST Rates –Mapping of Input Tax Credit on Purchase Vouchers - Output Tax on Sales Vouchers- Purchase and Sales Voucher Entries with Single Rated GST and Multiple Rated GST Goods.

**Unit 4: GST Returns:** Regular Monthly returns and Annual Return- Returns for Composition Scheme- Generation of Returns - GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B

**Unit 5: Payment of GST online:** Payment of GST- Electronic Filing of GST Returns – Refunds – Penalties- Administrative structure of GST Officers- Powers- Jurisdiction.

#### Activities

- Seminars
- Practice of Terminology of Goods and Service Tax
- Prepare chart showing rates of GST
- Follow GST Council meeting updates regularly
- Creation of GST Vouchers and Tax invoices
- Visit a Tax firm (Individual and Group)
- Guest lecture by GST official

- Prepare Tax invoice under the GST Act.
- Practice on how to file a Returns
- Debate on Single GS, Dual GST
- Group Discussions on Goods and Services outside the Purview of GST

**References:**

1. Ahuja, Girish, Gupta Ravi, GST & Customs Law.
2. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
3. Bansal, K. M., GST & Customs Law, Taxmann Publication.
4. Singhanian, Vinod K. and Singhanian Monica. Students' guide to Income Tax. University Edition. Taxmann Publications Pvt Ltd., New Delhi.
5. Sisodia Pushpendra, GST Law, Bharat Law House.
6. **Web resources:** <https://cbic-gst.gov.in>
7. Web resources suggested by the Teacher concerned and the College Librarian including reading material

## **SEMESTER-V**

### **COURSE 13: GOODS AND SERVICES TAX WITH TALLY**

Practical

Credits: 1

2 hrs/week

#### **Lab Exercise:**

- Create Company and with GST and Create duty ledgers in the Tally
- Create stock item with GST and Sales and Purchases vouchers with GST in tally
- Reverse charge mechanism under GST and GST returns in Tally GSTR-1 and GSTR-3B
- Registration of dealer under GST, Regular dealer and Composite dealer
- GST returns for Composite dealer GST CMP-08 and Annual return for composite dealer GSTR-4
- GST returns for Regular dealer GSTR-1 and Reconciliation of GSTR2B, Actual input tax credit as per Books and Regular dealer GSTR -3B
- DRC 03-voluntary tax payments and Regular dealer Annual returns GSTR 9



## SEMESTER-V

### COURSE 14: BUSINESS ANALYTICS

Theory

Credits: 3

3 hrs/week

#### **Course Objectives:**

The course aims to help learners to acquire knowledge on Business Analytics and explain why Business Analytics is important. State some typical examples of Business Applications and differentiate between OLAP and OLTP. Explain the concepts of Business Intelligence and understand different types of Analytics. Differentiate between Data Mining and Machine Learning Concepts.

#### **Learning Outcomes:**

After Completing this course, the students will be able to  
Understand business analytics and develop business intelligence. Analyze data using statistical and data mining techniques for business intelligence. Understand case studies for predictive models. Expertise in OLAP Tools. Apply different Analytic Techniques.

**Unit 1: Business Analytics:** definition, Components of Business Analytics, Types of Business Analytics methods, Benefits of Business Analytics, Business Analytics Tools, Applications of Business Analytics, Trends in Business Analytics

#### **Case Study:**

1. Retail Analytics
2. Marketing Analytics

**Unit 2: Descriptive Analytics, Statistics:** Types of Statistics, Types of Data, Measure of Central Tendency: Mean, Median, Mode, Standard Deviation, Variance

#### **Case Study:**

1. Financial Analytics
2. Social Media and Web Analytics

**Unit 3: OLAP, OLAP Operations:** Roll Up, Drill Down, Slice and Dice, Pivot, Types of OLAP, OLAP Tools, OLTP, Characteristics of OLTP, OLTP advantages and disadvantages,

**Case Study:** Working with any one of the OLAP Tools

**Unit 4:** Architecture and Components of Business Intelligence, Business Intelligence for Management, Operational BI, What is Business Intelligence, Benefits of BI, Roles and Responsibilities of BI, Overview of Popular BI Tools in Market

**Case Study:** Real-Time Credit and Debit Card Fraud Detection, an HPE Shadowbase

**Unit 5:** Data Mining Concept, Concepts of data mining model with its development and deployment in business scenario, Types of Data Mining Models, Machine Learning: definition, How ML works, Features and Importance of ML, Machine Learning Concepts: Classification of ML

**Case Study:** Healthcare Analytics

**Text Books:**

1. Module 5, Business Data Analytics by IBM
2. Essentials of Business Analytics: An introduction to the methodology and its applications by Bhima sankaram P, Sridhar S

## SEMESTER-V

### COURSE 14: BUSINESS ANALYTICS

Practical

Credits: 1

2 hrs/week

#### LIST OF EXPERIMENTS

1. Draw the diagram showing the types of Variables with examples.
2. Differentiate between Numerical and Categorical Variables.
3. What are Named variables? Using Ms-Excel, create a list of 10 named variables and add the numbers automatically.
4. What is a Ratio Variable? State the importance of Ratio Variable in Data Analytics.
5. Explain the Data Table in Excel. Create a One Variable Data Table in Excel.
6. What is a two Variable Data Table? Write steps to create a Two Variable Data Table.
7. Write steps for analyzing a Data Table with Multiple Formulas in Excel.
8. How do you Create, Rename, Recode, and Merge Variables in R?
9. Write steps to create Your Name, Age, Class, and College Name in R.
10. Draw a Chart for R- Variables.
11. Find the Average Price of given items using MS-Excel.

Rice Bag Ashirwad	1450
Rice Bag India Gate	1200
Sona's Sona Masurie	1300
Kohinoor Rice	1100
Aabida Basmati Rice	1400
Indian Valley	1250
Mannat Rice	1200
Shaalimaar Rice	1425

12. Using Ms-Excel, find the Median Value of the following items.

Items	Status	Amount Rs.
Banana	Delivered	758
Apple	Cancelled	258
Cherry	In-transit	587
Banana	Delivered	495
Banana	Cancelled	687
Apple	Delivered	258
Cherry	Delivered	684

13. Find the most frequently ordered Quantity from a supermarket store in MS-Excel.

Products	Quantity	MRP (Rs.)
Tang Orange Flavour	5	1050
Rasna Orange	6	1200
RoohAfza	5	1800
Tang Apple	10	1200
Rasna Green Apple	5	1700
Tang Cocktail	5	1400
Jaljeera	15	120

14. Find the Highest and Lowest Marks of Students obtained in English using Ms-Excel.

Himabindu	85
Karthik	15
Renuka	78
Mallika .S	15

Ashok Jaiswal	100
Billu Yadav	75
Girish J.	50
Sarika	05

15. Find the Geometric and Harmonic Mean Wages from the following data using Ms-Excel.

<b>Job</b>	<b>Wages (Rs. )</b>
Electrician	200
Nurse	500
Sales Manager	540
Manufacturing Engineer	540
Celebrity	450
Beautician	480
Data entry operator	350
Plumber	240

16. Using Ms-Excel, calculate Standard Deviation of total sales from the given data.

<b>Total Sales (Rs.)</b>	<b>Branch</b>
258000	Delhi
485220	Mumbai
875010	Kolkata
235461	Hyderabad
875212	Indore
785223	Surat
345621	Pune

17. Find Q1 and Q3 and also Quartile Deviation from the following information in Ms-Excel.

S. No.	Value
1	145
2	254
3	156
4	354
5	253
6	253
7	245
8	892
9	242
10	268

18. Find the Quartiles from the following data in Ms-Excel.

Height (in inches)	58	59	60	61	62	63	64	65	66
No. of Persons	2	3	6	15	10	5	4	3	1

19. Compare and find the Range of 10 Students' marks in Mathematics and Statistics using Ms-Excel.

Maths	25	40	30	35	21	45	23	33	10
Statistics	30	39	23	42	2	40	25	30	18

20. Calculate Variance from the following data in MS-Excel.

X: 10, 11, 17, 25, 7, 13, 21, 10, 12, 14



## SEMESTER-V

### COURSE 14: CYBER SECURITY

Theory

Credits: 3

3 hrs/week

#### **Course Objectives:**

The aim of this course is to help the learner to understand key terms and concepts in cyber security. The Learner will learn to secure clean and corrupted systems, protect personal data, and secure computer networks. The Learner will be able to examine secure software development practices and gain an understanding of cryptography, how it has evolved, and some key encryption techniques used today.

#### **Learning Outcomes:**

The students will be able to:

Analyze and evaluate the cyber security needs of an organization. Determine and analyze software vulnerabilities and security solutions to reduce the risk of exploitation. Measure the performance and troubleshoot cyber security systems. Implement cyber security solutions and use of cyber security, information assurance, and cyber / computer forensics software/tools. The Learner will develop an understanding of security policies (such as confidentiality, integrity, and availability) and protocols to implement such policies and will gain familiarity with prevalent network and distributed system attacks, defenses against them, and forensics to investigate the aftermath.

**Unit 1: Cyber Security Fundamentals:** Network Security Concepts: Information Assurance Fundamentals, Basics of Cryptography: Symmetric and Asymmetric, DNS, Firewalls, Virtualization, Radio-Frequency Identification Microsoft Windows Security Principles: Windows Tokens, Window Messaging, Windows Program Execution, Windows Firewall

**Case Study:** Install any Virtualization Software and perform various tasks

**Unit 2: Attacker techniques and motivations:** Anti forensics, Tunneling Techniques, Fraud Techniques, and Threat Infrastructure

**Case Study:** Working with Free and commercial proxies available from web-hack.ru.

**Unit 3: Exploitation:** Techniques to gain a Foothold, Misdirection, Reconnaissance, and Disruption Methods

**Case Study:** Working with SQL Injection attacks and DDoS attacks

**Unit 4: Malicious Code:** Self-Replicating Malicious Code, Evading Detection and Elevating Privileges, Stealing Information and Exploitation.

**Case Study:** Identify latest Malwares and differentiate different types of malwares

**Unit 5: Defense and Analysis Techniques:** Memory Forensics, Honeypots, Malicious Code Naming, Automated Malicious Code Analysis Systems, Intrusion Detection Systems

**Case Study:** Identify latest Anti-Virus Softwares in the market and compare the functionality of each Anti-Virus

**Text Books:**

1. Cyber Security Essentials by James Graham, Richard Howard, Ryan Olson, CRC Press
2. Introduction to Cyber Security by Jeetendra Pandey
3. Cryptography and Network Security by William Stallings

**References:**

Cyber Security for Beginners by [Heimdall® Security - Proactive Cyber Security Software \(heimdalsecurity.com\)](https://heimdalsecurity.com)

## SEMESTER-V

### COURSE 14: CYBER SECURITY

Practical

Credits: 1

2 hrs/week

#### Assignment 1:

1. What is the command used for finding host/domain name and IP address?
2. What is the command will display the assigned IP address of ETHERNET adapter?
3. What is the command used for checking the network connectivity?
4. What is the command used for finding all the ip addresses of a given domain name?
5. What is the command used for finding connection to and from the host?
6. What is the command used to view user information, user's login name, real name terminal name and write status ?
7. What is the command used for mapping name to IP addresses?
8. What is the command used for connecting to a host on a particular port?
9. What is the command used to make a connection to a remote machine and execute programs as if one were physically present ?
10. What are the text based web browsers available through command line?

#### Assignment 2:

1. What is the command used for downloading a website for off-line view ?
2. What is the command used for displaying or manipulating the ARP (Address Resolution Protocol) information on a network device or computer. ?
3. What is the command used for checking/starting/stopping networking services, users, messaging, configuration and so on...?
4. What is the command a packet filtering configuration program used for manipulating net filter kernel based firewall?
5. What is the command used for showing network statistics?
6. What is the command used for displaying and manipulating routing table ?
7. What is the command used to monitor access control for supported services ?
8. What is the command used to view network traffic?
9. What is the command used to change your hostname ?
10. What is the command used for an interface IP address ?

#### Assignment 3:

1. What is the command used for controls access to daemons at the application level, rather than at the IP level?
2. What is the command used for connecting to a host with encryption?
3. In what is the file, we can find the local look up server used by the browser.
4. Command used to find out the intermediate nodes between the host and the server is.

5. What is the command used to find out the intermediate domain name nodes between the host and the server?
6. Command used to follow all the information a DNS server has about a particular domain
7. The command get documents/files from or send documents to a server
8. How to check if a particular interface is up and running?
9. This command used to list info about machines that respond to SMB name queries (for example windows based machines sharing their hard disks).
10. This command used to look up the contact information from the “who is” databases, the servers are only likely to hold major sites. Note that contact information is likely to be hidden or restricted as it is often abused by crackers and others looking for a way to cause malicious damage to organizations.
11. It allows you to send and receive files between two computers.
12. Another part of the ssh package. This command similar to ftp but uses an encrypted tunnel to connect to an ftp server and is therefore more secure than just plain ftp.
13. Part of the ssh package. Allows you to copy files from one computer to another computer.
14. nfs - nfsstab format and options
15. where to look to find out the services What is the are available to the system .
16. where to look to find out the list of protocols What is the are available to the system along with their port numbers .
17. To listing the iptables of your linux system.
18. How to know if a service is running or not.
19. How to Enable IP Forwarding in Linux

#### **Assignment 4:**

1. Study of Wireshark Manual.

#### **Assignment 5 :**

Perform the following using Wireshark

1. Identify the first 2 packets (i.e. their packet numbers) containing HTTP GET request.
2. What webpage was visited in the above 2 packets?
3. What version of HTTP was used?
4. What is the destination IP address in the above packets?
5. List the source and destination ports of the packets travelling from the client to this server in the above packets?
6. In the HTTP server’s response, look at the information sent about the server. What server software was used?
7. What are the IP addresses of the server?

**Assignment 6:**

Perform the following using Wireshark.

1. What are the MAC addresses of the client and server?
2. How many WebPages (not websites) have been opened?
3. What is the time difference between first HTTP GET and the first HTTP response (OK)?
4. Count the total number of HTTP GET requests.
5. What is the time difference between the first and last HTTP GET requests? Hint: Follow a similar procedure as mentioned previously.
6. How many packets were exchanged between the server (corresponding to the both IP addresses) and the client?

(Note: Their sum must be equal to the total no. of packets)

7. Find the total no. of HTTP requests sent by the host [spongebob.wikia.com](http://spongebob.wikia.com).

**Assignment 7:**

1. SQL Injection Implementation and Execution.

**Assignment 8:**

1. Give a short note on OSSEC?
2. What are the components of OSSEC?
3. List the few key features of OSSEC.
4. What are the types of agent in OSSEC?
5. What are the roles of Manager (server) and an Agent in OSSEC?
6. What is Syscheck in OSSEC?
7. What is LIDS and HIDS?

**Assignment 9:**

1. What is the type of log used by pflogsumm?
2. What is the type of log used by webalizer?
3. What are the different types of logs used by AWStats?
4. Pflogsumm analyzes is a mail/weblog or both?
5. Webalizer analyzes is a mail/weblog or both?
6. Command line option used for increment log analysis, mention domain name and squid log file with webalizer.
7. AWStats tools written in What is the language?

**Assignment 10:**

1. Steps for setting up Cyber Security in organization.

**References for All Assignments:**

1. <http://www.ossec.net/>
2. [www.linuxmanpages.com/man1/pflogsumm.1.php](http://www.linuxmanpages.com/man1/pflogsumm.1.php)
3. [www.webalizer.org/](http://www.webalizer.org/)
4. [http://www.computersecuritystudent.com/SECURITY\\_TOOLS/DVWA/](http://www.computersecuritystudent.com/SECURITY_TOOLS/DVWA/)



## SEMESTER-V

### COURSE 15: MOBILE APPLICATION DEVELOPMENT USING ANDROID

Theory

Credits: 3

3 hrs/week

#### Course Objectives:

The course aims to help learners to acquire conceptual knowledge of understanding Android SDK . To help students to gain a basic understanding of Android application development and instill working knowledge of the Android Studio development tool

#### Course Outcomes:

The student will be able to:

Identify various concepts and features of Android operating system. Configure Android environment and development tools. Develop rich user Interfaces by using layouts and controls. Use User Interface components for android application development. Create Android application using database. Publish Android applications.

**Unit 1: Introduction to Android:** - Overview, History, Features of Android, The Android Platform, Understanding the Android Software Stack – Android Application Architecture –The Android Application Life Cycle – The Activity Life Cycle, Creating Android Activity -Views-Layout Android SDK, Android Installation, Building you First Android application, Understanding Anatomy of Android Application, Android Manifest file.

#### Case Study:

1. Give a brief description of Android Architecture and its parts.
2. List out the challenges we face while using Android?
3. List the new features of Android in the latest version.

**Unit 2: Android Application Design Essentials:** Anatomy of an Android applications, Android terminologies, Creating User Interfaces with basic views- Application Context, Activities, Services, Intents, linking activities with Intents,, Receiving and Broadcasting Intents, Android Manifest File and its common settings, Using Intent Filter, Permissions.

#### Case Study:

1. Present an idea that you would like to convert it into an application in the future.

**Unit 3: Android User Interface Design Essentials:** User Interface Screen elements, Designing User Interfaces with Layouts, Drawing and Working with Animation. Layouts, RecyclerView, ListView, GridView and Web view

**Input Controls:** Buttons, Checkboxes, Radio Buttons, Toggle Buttons, Spinners, Input Events, Menus, Toast, Dialogs, Styles and Themes, Creating lists, and Custom lists.

**Case Study:**

1. Present detail report on the features of Check Boxes, Radio Buttons and Toggle Buttons.

**Unit 4: Testing Android applications:** Publishing Android application, Using Android preferences, Managing Application resources in a hierarchy, working with different types of resources.

**Case Study:**

1. List out the special features of Android with its counterparts.

**Unit 5: Using Common Android APIs:** Internal Storage, External Storage, SQLite Databases, Managing data using Sqlite, Sharing Data between Applications with Content Providers, Using Android Networking APIs, Using Android Web APIs, JSON Parsing, Using Android Telephony APIs, Deploying Android Applications to the World. Google Maps, Using GPS to find the current location, Sensors, and Bluetooth / Wi-Fi Connectivity.

**Case Study:**

1. List out the points to keep in mind to make you application more attractive.
2. List the controls that make you application attractive.

**REFERENCE BOOKS:**

1. Reto Meier, “Professional Android 2 Application Development”, Wiley India Pvt Ltd
2. Mark L Murphy, “Beginning Android”, Wiley India Pvt Ltd
3. “Android Application Development All in one for Dummies” by Barry Burd, Edition: I
4. “Android”, Dixit, Prasanna Kumar Vikas Publications, New Delhi 2014, ISBN: 9789325977884
5. Maclean David, Komatineni Satya, Allen Grant , “Pro Android 5”, Apress Publications 2015 ISBN: 978-1-4302-4680-0
6. ” Android Programming for Beginners” by Horton, John, Packet Publication, 2015 ISBN: 978-1-78588-326-2
7. Lauren Darcey and Shane Conder, “Android Wireless Application Development”, Pearson Education, 2nd ed. (2011)

**ONLINE READING / SUPPORTING MATERIAL:**

1. <http://www.developer.android.com>
2. <http://developer.android.com/about/versions/index.html>
3. <http://developer.android.com/training/basics/firstapp/index.html>

4. <http://docs.oracle.com/javase/tutorial/index.htm> (Available in the form of free downloadable ebooks also).
5. <http://developer.android.com/guide/components/activities.html>
6. <http://developer.android.com/guide/components/fundamentals.html>
7. <http://developer.android.com/guide/components/intents-filters.html>.
8. <http://developer.android.com/training/multiscreen/screensizes.html> Syllabus of BCA (Honours) under CBCS 33
9. <http://developer.android.com/guide/topics/ui/controls.html>
10. <http://developer.android.com/training/basics/data-storage/databases.html>

## **SEMESTER-V**

### **COURSE 15: MOBILE APPLICATION DEVELOPMENT USING ANDROID**

Practical

Credits: 1

2 hrs/week

#### **LIST OF EXPERIMENTS:**

1. Develop a program to implement frame layout, table layout and relative layout.
2. Develop a program to implement Text View and Edit Text.
3. Develop a program to implement Auto Complete Text View.
4. Develop a program to implement Button, Image Button and Toggle Button.
5. Develop a program to implement login window using the above UI controls.
6. Develop a program to implement Checkbox.
7. Develop a program to implement Radio Button and Radio Group.
8. Develop a program to implement Progress Bar.
9. Develop a program to implement List View, Grid View, Image View and Scroll View.
10. Develop a program to implement Custom Toast Alert.
11. Develop a program to implement Date and Time Picker.
12. Develop a program to create an activity. Develop a program to implement new activity using explicit intent and implicit intent.
13. Develop a program to implement content provider.
14. Develop a program to implement service.
15. Develop a program to implement broadcast receiver.
16. Develop a program to implement sensors.
17. Develop a program to build Camera.
18. Develop a program for providing Bluetooth connectivity.
19. Perform CRUD operations using SQLite.
20. Develop a program for JSON parsing.

## SEMESTER-V

### COURSE 15: BLOCK CHAIN TECHNOLOGY

Theory

Credits: 3

3 hrs/week

#### **Course Objectives:**

The course aims to help learners to acquire conceptual knowledge of Block Chain Technology. To Understand Security systems in Block Chain Technology. To acquire knowledge to applications of Block Chain Technology.

#### **Learning Outcomes:**

The students will be able:

Identify various types of Software Architecture and understand types of Cryptography. Improve knowledge in understanding underlying technologies in Block Chain Technologies. Understand the storage methods and advantages and have knowledge on the applications of Block Chain

Unit 1: Layers of a Software System, Integrity, A Payment System, Types of Software Architecture, Purpose of the Blockchain, Peer-to-Peer system: Definition, Architecture, Link between Peer-to-Peer and Blockchain, Integrity Threats in Peer-to-Peer Systems, Four ways of Defining Blockchain, The purpose of the Blockchain, Blockchain Properties

**Case Study:** Identify Different Crypto Payments and Differentiate Them

Unit 2: Foundations of Ownership, Security Related concepts in Block chain, Purpose and Properties of a Ledger, Double Spending Problem, Designing and Developing a Software System, Documenting Ownership, Integrity of the Transaction History

**Case Study:** Study about Harbor, Ubitquity, Propy that are used in Real Estate

Unit 3: Hash Function in Block chain, Patterns of Hashing Data, Uses of Hash Values, Cryptography: Activities, Types of Cryptography, Digital Signatures

**Case Study:** Differentiate between various Blockchain Techniques used in Medical Field such as Ambrosus, Connecting Care, Farma Trust, MedRec

Unit 4: Transforming Book into Blockchain Data structure, Chaining Blocks of Data, Protecting the Data Store, Distributing the Data Store among Peers, Verifying and Adding Transactions

**Case Study:** How we Apply Blockchain Technology in Elections and Voting

Unit 5: Choosing a transaction History, Paying for Integrity, Technical Limitations of Blockchain, Conflicting Goals of the Blockchain, Characteristics of the Blockchain, Blockchain Applications, Blockchain Platforms

**Case Study:** Identify various Blockchain Technologies used in Entertainment

**Text Books:**

1. Blockchain Basics by: A Non-Technical Introduction in 25 Steps by Daniel Drescher, APress
2. Blockchain: Cybrosys Limited Edition

**Web References:**

1. 10 Blockchain Use Cases in Real Practical World | GoLinuxCloud
2. 33 Top Blockchain Applications to Know for 2023 | Built In
3. 15+ Practical Blockchain Use Cases in 2022 - 101 Blockchains
4. 30+ Real Examples Of Blockchain Technology In Practice (forbes.com)



**SEMESTER-V**

**COURSE 15: BLOCK CHAIN TECHNOLOGY**

Practical

Credits: 1

2 hrs/week

---

**LIST OF EXPERIMENTS**

1. Creating and Building Up Crypto Token
2. Ethereum Smart Contract
3. Creating and Building Up Bitcoin Wallet
4. Introduction to Hyperledger
5. Creating a Business Network using Hyperledger
6. Creating a Business Network using Hyperledger- II
7. Building and Deploying multichain private Blockchain

TIME TABLE FOR B COM (2021-22)							
GOVERNMENT DEGREE COLLEGE-KANIGIRI							
PRAKASAM DISTRICT, ANDHRA PRADESH - 523230							
TIME TABLE FOR I-B.Com (ACADEMIC YEAR - 2021-22) SEMESTER - I							
PERIOD	1	2	3	4	LUNCH BREAK	5	6
FROM TIME	10:00 AM	10:50 AM	11.40 AM	12.30 PM	1.20 TO 2.20	2:20 PM	3.10 PM
TO TIME	10.50 AM	11.40 AM	12.30 PM	1:20 PM		3.10 PM	4:00 PM
MONDAY			FUNDAMENTALS OF FINANCIAL ACCOUNTING (DNS)	B.O.M (AVS)	LUNCH BREAK		
TUESDAY			FUNDAMENTALS OF FINANCIAL ACCOUNTING (DNS)	B.O.M (AVS)			
WEDNESDAY			FUNDAMENTALS OF FINANCIAL ACCOUNTING (DNS)	B.O.M (AVS)			
THURSDAY			FUNDAMENTALS OF FINANCIAL ACCOUNTING (DNS)	Sports(BRB)			
FRIDAY		LSC-1: Human Values and Professional Ethics (DJK)	FUNDAMENTALS OF FINANCIAL ACCOUNTING (DNS)	B.O.M (AVS)		SDC-1: INSURANCE PROMOTION (DNS)	
SATURDAY		LSC-1: Human Values and Professional Ethics (DJK)		B.O.M (AVS)		SDC-1: INSURANCE PROMOTION (DNS)	
GOVERNMENT DEGREE COLLEGE-KANIGIRI							
PRAKASAM DISTRICT, ANDHRA PRADESH - 523230							
TIME TABLE FOR II-B.Com (ACADEMIC YEAR - 2021-22) SEMESTER - III							
PERIOD	1	2	3	4	LUNCH BREAK	5	6

<b>FROM TIME</b>	10:00 AM	10:50 AM	11.40 AM	12.30 PM	<b>1.20 TO 2.20</b>	2:20 PM	3.10 PM
<b>TO TIME</b>	10.50 AM	11.40 AM	12.30 PM	1:20 PM		3.10 PM	4:00 PM
<b>MONDAY</b>		BUSINESS STATISTICS (AVS)			<b>LUNCH BREAK</b>	ADVANCED ACCOUNTING (DNS)	LSC1 - PERSONALITY DEVELOPMENT AND LEADERSHIP (DJK)
<b>TUESDAY</b>		BUSINESS STATISTICS (AVS)				ADVANCED ACCOUNTING (DNS)	LSC1 - PERSONALITY DEVELOPMENT AND LEADERSHIP (DJK)
<b>WEDNESDAY</b>		BUSINESS STATISTICS (AVS)				ADVANCED ACCOUNTING (DNS)	SDC1 - ONLINE BUSINESS (SKS)
<b>THURSDAY</b>		Library(BRB)				ADVANCED ACCOUNTING (DNS)	SDC1 - ONLINE BUSINESS (SKS)
<b>FRIDAY</b>	LSC2 -ENVIRONMENTAL EDUCATION (ABK)	BUSINESS STATISTICS (AVS)					
<b>SATURDAY</b>	LSC2 -ENVIRONMENTAL EDUCATION (ABK)	BUSINESS STATISTICS (AVS)	ADVANCED ACCOUNTING (DNS)				

## GOVERNMENT DEGREE COLLEGE - KANIGIRI

PRAKASAM DISTRICT, ANDHRA PRADESH - 523230

### TIME TABLE FOR III-B.Com (ACADEMIC YEAR - 2021-22) SEMESTER - V

<b>PERIOD</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>		<b>5</b>	<b>6</b>
<b>FROM TIME</b>	10:00 AM	10:50 AM	11.40 AM	12.30 PM	<b>1.20 TO 2.20</b>	2:20 PM	3.10 PM
<b>TO TIME</b>	10.50 AM	11.40 AM	12.30 PM	1:20 PM		3.10 PM	4:00 PM
<b>MONDAY</b>	COST ACCOUNTING	TAXATION					COMMERCIAL GEOGRAPHY
<b>TUESDAY</b>	COST ACCOUNTING	TAXATION					COMMERCIAL GEOGRAPHY

<b>WEDNESDAY</b>	COST ACCOUNTING	TAXATION			<b>LUNCH BREAK</b>		COMMERCIAL GEOGRAPHY
<b>THURSDAY</b>	COST ACCOUNTING	TAXATION					COMMERCIAL GEOGRAPHY
<b>FRIDAY</b>	COST ACCOUNTING	TAXATION					COMMERCIAL GEOGRAPHY
<b>SATURDAY</b>	COST ACCOUNTING	TAXATION					COMMERCIAL GEOGRAPHY

## GOVERNMENT DEGREE COLLEGE-KANIGIRI

PRAKASAM DISTRICT, ANDHRA PRADESH - 523230

### TIME TABLE FOR II-B.Com (ACADEMIC YEAR - 2021-22) SEMESTER - II

PERIOD	1	2	3	<b>LUNCH BREAK (1PM TO 2 PM)</b>	4	5	6
TIME	10-11	11-12	12-1PM		2-3PM	3-4PM	4-5PM
<b>MONDAY</b>			BUSINESS ECONOMICS			FINANCIAL ACCOUNTING II	SDC2 - ADVERTISING
<b>TUESDAY</b>			BUSINESS ECONOMICS			FINANCIAL ACCOUNTING II	SDC2 - ADVERTISING
<b>WEDNESDAY</b>			BUSINESS ECONOMICS			FINANCIAL ACCOUNTING II	
<b>THURSDAY</b>			BUSINESS ECONOMICS			FINANCIAL ACCOUNTING II	
<b>FRIDAY</b>	LSC1 - ICT	SDC1 - BUS COM	BUSINESS ECONOMICS			FINANCIAL ACCOUNTING II	
<b>SATURDAY</b>	LSC1 - ICT	SDC1 - BUS COM	BUSINESS ECONOMICS			FINANCIAL ACCOUNTING II	

## GOVERNMENT DEGREE COLLEGE-KANIGIRI

PRAKASAM DISTRICT, ANDHRA PRADESH - 523230

<b>TIME TABLE FOR III-B.Com (ACADEMIC YEAR - 2021-22) SEMESTER - VI</b>							
PERIOD	1	2	3	4	LUNCH BREAK	5	6
<b>FROM TIME</b>	10:00 AM	10:50 AM	11.40 AM	12.30 PM	<b>1.20 TO 2.20</b>	2:20 PM	3.10 PM
<b>TO TIME</b>	10.50 AM	11.40 AM	12.30 PM	1:20 PM		3.10 PM	4:00 PM
<b>MONDAY</b>	MANAGMENT ACCOUNTING (DNS)			AUDITING (DNS)	<b>LUNCH BREAK</b>		MARKETING MANAGMENT(A VS)
<b>TUESDAY</b>	MANAGMENT ACCOUNTING (DNS)			TALLY (SKS)			MARKETING MANAGMENT(A VS)
<b>WEDNESDAY</b>	MANAGMENT ACCOUNTING (DNS)			AUDITING (DNS)			MARKETING MANAGMENT(A VS)
<b>THURSDAY</b>	MANAGMENT ACCOUNTING (DNS)			AUDITING (DNS)			MARKETING MANAGMENT(A VS)
<b>FRIDAY</b>	MANAGMENT ACCOUNTING (DNS)			AUDITING (DNS)			Library(BRB)
<b>SATURDAY</b>	Library(BRB)			AUDITING (DNS)			ACCOUNTING SOFTWARE (SKS)

## **GOVERNMENT DEGREE COLLEGE-KANIGIRI**

**PRAKASAM DISTRICT, ANDHRA PRADESH - 523230**

<b>TIME TABLE FOR III-B.Com (ACADEMIC YEAR - 2021-22) SEMESTER - IV</b>							
PERIOD	1	2	3		4	5	6
TIME	10-11	11-12	12-1PM		2-3PM	3-4PM	4-5PM
<b>MONDAY</b>	CORP ACC (AVS)		COST & MANAGEMENT ACC (DNS)	<b>LUNCH BREAK (1PM TO 2 PM)</b>		BUSI LAWS (AVS)	INCOME TAX (DNS)
<b>TUESDAY</b>	CORP ACC (AVS)		COST & MANAGEMENT ACC (DNS)			BUSI LAWS (AVS)	
<b>WEDNESDAY</b>	CORP ACC (AVS)		COST & MANAGEMENT ACC (DNS)				INCOME TAX (DNS)

<b>THURSDAY</b>	CORP ACC (AVS)		COST & MANAGEMENT ACC (DNS)
<b>FRIDAY</b>	CORP ACC (AVS)		
<b>SATURDAY</b>			COST & MANAGEMENT ACC (DNS)

	BUSI LAWS (AVS)	INCOME TAX (DNS)
	BUSI LAWS (AVS)	INCOME TAX (DNS)
	BUSI LAWS (AVS)	INCOME TAX (DNS)



## TIME TABLE FOR B COM (2022-2023)

### GOVERNMENT DEGREE COLLEGE-KANIGIRI

PRAKASAM DISTRICT, ANDHRA PRADESH - 523230

#### SEMESTER-II (I-B COM)

PERIOD	1	2	3	4	LUNCH BREAK	5	6	7
FROM	10:00 AM	10:50 AM	11.40 AM	12.30 PM	1.20 TO 2.20	2:20 PM	3.10 PM	4:00 PM
TO	10.50 AM	11.40 AM	12.30 PM	1:20 PM		3.10 PM	4:00 PM	5:00 PM
MON				FIN ACC-II (AVS)	LUNCH BREAK	BUSI ECO (DKS)		
TUE				FIN ACC-II (AVS)		BUSI ECO (DKS)		
WED				FIN ACC-II (AVS)		BUSI ECO (DKS)		
THU				FIN ACC-II (AVS)		BUSI ECO (DKS)		
FRI	LSC-1 ICT (DHN)	SDC2-LOGI & SUP. CHAIN (DNS)	SDC-1 BUSS COMM. (DJK)	FIN ACC-II (AVS)		BUSI ECO (DKS)		
SAT	LSC-1 ICT (DHN)	SDC2-LOGI & SUP. CHAIN (DNS)	SDC-1 BUSS COMM. (DJK)			BUSI ECO (DKS)		

## TIME TABLE FOR B COM (2022-2023)

### GOVERNMENT DEGREE COLLEGE-KANIGIRI

PRAKASAM DISTRICT, ANDHRA PRADESH - 523230

#### SEMESTER-IV (II-B COM)

PERIOD	1	2	3	4	LUNCH BREAK	5	6	7
FROM	10:00 AM	10:50 AM	11.40 AM	12.30 PM	1.20 TO 2.20	2:20 PM	3.10 PM	4:00 PM
TO	10.50 AM	11.40 AM	12.30 PM	1:20 PM		3.10 PM	4:00 PM	5:00 PM
MON	CORP ACC (AVS)		COST & MANAGEMENT ACC (DNS)			BUSI LAWS (AVS)	INCOME TAX (DNS)	

<b>TUE</b>	CORP ACC (AVS)		COST & MANAGEMENT ACC (DNS)			BUSI LAWS (AVS)		
<b>WED</b>	CORP ACC (AVS)		COST & MANAGEMENT ACC (DNS)				INCOME TAX (DNS)	
<b>THU</b>	CORP ACC (AVS)		COST & MANAGEMENT ACC (DNS)			BUSI LAWS (AVS)	INCOME TAX (DNS)	
<b>FRI</b>	CORP ACC (AVS)					BUSI LAWS (AVS)	INCOME TAX (DNS)	
<b>SAT</b>			COST & MANAGEMENT ACC (DNS)		<b>LUNCH BREAK</b>	BUSI LAWS (AVS)	INCOME TAX (DNS)	
<b>TIME TABLE FOR B COM (2022-2023)</b>								
<b>GOVERNMENT DEGREE COLLEGE-KANIGIRI</b> PRAKASAM DISTRICT, ANDHRA PRADESH - 523230 <b>SEMESTER-VI (III-B COM)</b>								
<b>PERIOD</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>		<b>5</b>	<b>6</b>	<b>7</b>
<b>FROM</b>	<b>10:00 AM</b>	<b>10:50 AM</b>	<b>11.40 AM</b>	<b>12.30 PM</b>		<b>2:20 PM</b>	<b>3.10 PM</b>	<b>4:00 PM</b>
<b>TO</b>	<b>10.50 AM</b>	<b>11.40 AM</b>	<b>12.30 PM</b>	<b>1:20 PM</b>	<b>1.20 TO 2.20</b>	<b>3.10 PM</b>	<b>4:00 PM</b>	<b>5:00 PM</b>
<b>MON</b>	LIFE INSURANCE WITH PRACTICE (20-B)	GENERAL INSURANCE WITH PRACTICE (21-B)		COST CONTROL TECHNIQUES (19-A)				
<b>TUE</b>	LIFE INSURANCE WITH PRACTICE (20-B)	GENERAL INSURANCE WITH PRACTICE (21-B)					MANAGEMENT ACCOUNTING (18-A)	
<b>WED</b>	LIFE INSURANCE WITH PRACTICE (20-B)			COST CONTROL TECHNIQUES (19-A)			MANAGEMENT ACCOUNTING (18-A)	
<b>THU</b>	LIFE INSURANCE WITH PRACTICE (20-B)	GENERAL INSURANCE WITH PRACTICE (21-B)		COST CONTROL TECHNIQUES (19-A)			MANAGEMENT ACCOUNTING (18-A)	

<b>FRI</b>	LIFE INSURANCE WITH PRACTICE (20-B)	GENERAL INSURANCE WITH PRACTICE (21-B)		COST CONTROL TECHNIQUES (19-A)			MANAGEMENT ACCOUNTING (18-A)	
<b>SAT</b>		GENERAL INSURANCE WITH PRACTICE (21-B)		COST CONTROL TECHNIQUES (19-A)	LUNCH BREAK		MANAGEMENT ACCOUNTING (18-A)	

## GOVERNMENT DEGREE COLLEGE-KANIGIRI

PRAKASAM DISTRICT, ANDHRA PRADESH - 523230

### SEMESTER-I (I-B COM)

PERIOD	1	2	3	4	LUNCH BREAK	5	6	7
<b>FROM</b>	10:00 AM	10:50 AM	11.40 AM	12.30 PM		2:20 PM	3.10 PM	4:00 PM
<b>TO</b>	10.50 AM	11.40 AM	12.30 PM	1:20 PM	1.20 TO 2.20	3.10 PM	4:00 PM	5:00 PM
<b>MON</b>				B.O.M		F.A-1		
<b>TUE</b>				B.O.M		F.A-1		
<b>WED</b>				B.O.M		F.A-1		
<b>THU</b>				B.O.M		F.A-1		
<b>FRI</b>	Insurance Promotion	Human values	I.T	B.O.M		F.A-1		
<b>SAT</b>	Insurance Promotion	Human values	I.T	B.O.M	LUNCH BREAK	F.A-1		

## TIME TABLE FOR B COM (2022-2023)

## GOVERNMENT DEGREE COLLEGE-KANIGIRI

PRAKASAM DISTRICT, ANDHRA PRADESH - 523230

### SEMESTER-III (II-B COM)

PERIOD	1	2	3	4	LUNCH BREAK	5	6	7
<b>FROM</b>	10:00 AM	10:50 AM	11.40 AM	12.30 PM		2:20 PM	3.10 PM	4:00 PM
<b>TO</b>	10.50 AM	11.40 AM	12.30 PM	1:20 PM	1.20 TO 2.20	3.10 PM	4:00 PM	5:00 PM

MON		Business Statistics	Advanced Accounting		LUNCH BREAK			
TUE		Business Statistics	Advanced Accounting					
WED		Business Statistics	Advanced Accounting					
THU		Business Statistics	Advanced Accounting					
FRI	Analytical Skills	Business Statistics	Advanced Accounting			Envi. edu		
SAT	Analytical Skills	Business Statistics	Advanced Accounting			Envi. edu		
SUN		Business Statistics	Advanced Accounting					

## TIME TABLE FOR B COM (2022-2023)

**GOVERNMENT DEGREE COLLEGE-KANIGIRI**

**PRAKASAM DISTRICT, ANDHRA PRADESH - 523230**

## SEMESTER-V (III-B COM)

PERIOD	1	2	3	4		5	6	7
FROM	10:00 AM	10:50 AM	11.40 AM	12.30 PM	1.20 TO 2.20	2:20 PM	3.10 PM	4:00 PM
TO	10.50 AM	11.40 AM	12.30 PM	1:20 PM		3.10 PM	4:00 PM	5:00 PM
MON								
TUE								
WED	LONG TERM INTERNSHIP							
THU								
FRI								
SAT								

LIFE SKILL COURSES (LSCs)							
Stream	Course No	Name of the LSC	Teacher				
All Streams	1	Information and Communication Technology (ICT)	Devarakonda Hari Narayana (DHN)				
SKILL DEVELOPMENT COURSES (SDCs)							
Stream	SDC No in Sem-II	Name of the SDC	Teacher				
BA	1	Survey and Reporting	Dasari Jaya Kumari (DJK)				
BA	2	Social Work Methods	Amineni Balakrishna (ABK)				
B COM	1	Business Communication	Dasari Jaya Kumari (DJK)				
B COM	2	Logistics and Supply Chain	Nerella Subramanyam (NSM)				